HEMEL HEMPSTEAD DAY CENTRE LIMITED

England & Wales · Charity number 272688

Details

Other names	THE CENTRE IN THE PARK
Status	Registered
Legal form	Charitable company
Company number	01288177
Registered	1977-02-08
Register	View on the Charity Commission register

Contact

Address	Half Moon Yard High Street Hemel Hempstead Hertfordshire HP1 3AE
Phone	01442262746
Email	info@thecentreinthepark.org.uk
Website	www.thecentreinthepark.org.uk

Activities

Objects: TO RELIEVE AGED AND INFIRM PERSONS IN NECESSITOUS CIRCUMSTANCES IN THE DISTRICT OF DACORUM IN THE COUNTY OF HERTFORDSHIRE BY PROVIDING IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, A DAY CENTRE WITH FACILITIES FOR MAINTAINING AND IMPROVING THE HEALTH OF SUCH PERSONS AND FACILITIES FOR MAINTAINING AND IMPROVING THE HEALTH OF SUCH PERSONS AND FACILITIES FOR THEIR RECREATION OR LEISURE TIME OCCUPATION.

Activities: The principle activity and objective of HHDCL is to provide a safe,high quality day centre that allows the elderly of Dacorum Borough to be involved with bespoke,stimulating and rewarding activities.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** DISTRICT OF DACORUM
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£255,355	£242,303	-	-
2024-03-31	£243,473	£235,743	-	-
2023-03-31	£233,943	£219,067	-	-
2022-03-31	£184,977	£182,324	-	-
2021-03-31	£178,803	£209,363	-	-

Trustees

Name	Role	Appointed
Alan James Anderson		2026-03-04
Carrie Therese Townsend		2023-12-14
JANICE LOUISA MARSHALL		
Kevin Peter Hallahan		2025-12-09
LORETTA ANDERSON		
RICHARD THORPE		2011-06-21
Robert Charles Beauchamp		2023-12-14
Ronald George Tindall		2024-12-12

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HEMEL HEMPSTEAD DAY CENTRE LIMITED

England & Wales - Charity number 272688

Accounts

Registered Charity Number **272688**
Company Limited by Guarantee Number **1288177**

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025

Since 1924

HEMSLEYMILLER
Chartered Accountants

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Legal and Administrative Information

From: 1st April 2024 to 31st March 2025

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address:
(And company registered address)

Half Moon Yard
High Street
Hemel Hempstead
Hertfordshire
HP1 3AE

Tel: 01442 262 746

Charity Trustees who manage the charity:

1. Mrs. Loretta Anderson — CHAIRPERSON
2. Mrs. Janice Marshall
3. Mr. Richard Arthur Thorpe
4. Ms. Rosemary Ann South — (resigned 12/12/2024)
5. Mr. Alan Anderson
6. Mr. Rob Beauchamp
7. Mrs. Carrie Townsend
8. Mr. Ron Tindall — (appointed 12/12/2024)

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

Advisers:
Hemsley Miller
Chartered Accountants
Unit 3 Bradbury's Court
Lyon Road
Harrow
Middlesex HA1 2BY

Banks:
Nat West Bank
9 Bank Court
Hemel Hempstead
Hertfordshire HP1 1FB

COIF Bank
St Alphage House
2 Fore St
London EC2 5AQ

Description of Charity Trusts

Type of Governing Document:

The relevant details are in the charity's memorandum and Articles of Association dated 20th November 2015 as amended by written resolution dated 19th December 2021.

How is the Charity Constituted?
The charity is a company limited by guarantee and does not have a share capital.

Trustee Selection:
A new trustee is selected by the board and goes through an induction process and finally registered by the charity at Companies House as a director of Hemel Hempstead Day Centre Ltd.

Additional Governance Issues

Induction/training of new trustees:
New trustees are inducted and trained into the charity. Most of the training programme involves becoming familiar with the charity's workings. New trustees are confirmed by a vote of the trustees at the AGM.

Charities Organisational Structure

The charity currently has seven trustees responsible for the strategic direction and policy of the charity. Up to eight additional trustees can be appointed by the board. The trustees appoint a paid manager for the charity who is responsible for the day to day running of the charity and to ensure that the charity meets its obligations. The manager for the year was Ms. Sally Kingswell who has been with the charity for over twenty years. The manager is assisted by a team of paid staff and some unpaid volunteers. The charity spent £177,080 or 73% of its costs on staff.

Objectives and activities of the charity

The principal activity and objective of the charity is to relieve aged and infirm persons by providing, in the interests of social welfare, and with the object of improving their conditions of life, a day centre with facilities for maintaining and improving the health of such persons and facilities for their recreation, or leisure time occupation.

This was achieved by continuing to work in partnership with our existing funders to secure longer term funding to enhance the excellent service provided. We continually work to maintain such high standards of service by regular monitoring and evaluation.

How our activities are now delivering public benefit

A day at our centre gives members the opportunity to participate in discussions, games, quizzes, bingo, and seated exercises to music which they all love. They can also have baths, have their hair styled or cut in our own purpose-built salon and receive chiropody treatment. We also have many more recreational activities and entertainment supplied by local musicians and trainers.

Our care staff serve our members a healthy nutritious hot two-course lunch, together with breakfasts and refreshments throughout the day, all cooked daily on site by our own chef, to meet their dietary needs.

The benefits of attending the day centre contributes not only to their health and wellbeing and , provides companionship, but contributes greatly to many of our members being able to stay in their own homes longer and enables home carers to be able to prolong caring for their loved ones in their own homes. This not only helps them but provides a benefit to adult care services who are coping with reduced funding to care for an ever-growing ageing population needing expensive residential care.

Our daily support to these families can also reduce the number of times our members and their carers, who are often elderly and frail themselves, visit doctors and hospitals as statistics show the elderly have far more health issues if they have social isolation, poor nutrition, and reduced mobility.

Members pay a small annual membership fee of £5, a charge for each contracted visit to the centre, and then a charge to cover all meals/refreshments taken at the centre. Such charges are set as low as possible but are necessary to ensure the charity broadly covers its overall annual costs, with a combination of charges, grants, and fund raising.

Transport arrangements are provided by three different sources. Firstly, a small number of members are picked up from their homes by our driver using his own car and the charity then charges a transport charge. Secondly, members can contact CAD (Community Action Dacorum) who will arrange to collect them from their homes and bring them to the day centre with members paying CAD directly for this service. Thirdly HCC transport under their Dial a Ride Service continue to provide one bus to get members from their homes to the day centre. Members are charged separately by HCC for this service.

The charity also provides daily hot lunches for various independent lunch clubs for the elderly across the borough with nearly 4000 meals provided during the year.

Staff and volunteers:

Our management and staff are the most important element in making the Day Centre a welcoming place for our elderly members. I would like to record our thanks to our management and staff for all their help and continued support.
The day centre is a lifeline to many vulnerable Dacorum residents, their families and carers and would not be the welcoming and caring environment it is without the hard work of Sally Kingswell our manager, and her team of hard-working staff and volunteers.

The past year has been very difficult for our staff who have been adjusting to managing the extra workload created by Sally our manager, reducing her hours to a 4-day week, while living with the knowledge that they were losing Lesley, a friend and treasured member of the staff team to cancer. A tree and plaque have been placed in our garden in remembrance of Lesley. The board want to say a big thank you to Sally and all our amazing staff for how they got through this while still giving our members every bit of the support they need. We also want to use this opportunity to make a special mention to Lesley who was a ray of sunshine at the day centre for many years and is missed so much by staff, members and trustees. Thank you Lesley for everything.
Finally, we said last year we wanted to make more use of volunteers and now have 3 excellent ones supporting the team.
We also have a new member of staff in the carer team Deb, who has settled in really well and is a great asset to the team.

Financial Review

On an accruals basis the charity generated a profit of £13,053 for the year after charging depreciation of £2,933. This compares with a budgeted small profit of £3k for the year. This improvement arose partly because both our major funders applied an inflation uplift to their grants, and lower payroll costs as we avoided employing additional staff for several months to cover for a serious staff illness.

The charity also replaced our dishwasher at a cost of £3,500 which was mainly funded using the remaining money raised from the mayor's charity of the year. The charity remains on a sound financial footing, with cash at bank and on deposit of £263,015, an increase of £10,041 from the previous year. This has arisen due to the cash generated from the improved financial results for the year.

Statement on Reserve Policy

The charity maintains a single reserve fund. This reserve account totals £230,343 at the end of the year, compared with total reserves the previous year of £217,290. In the unlikely event that the charity should need to be wound down, the reserve fund would be used to fulfil the charity's obligations for as long as possible, and to ensure, as far as possible, alternative arrangements are found for all our members. The fund is also used to absorb any temporary reductions in our income, or unexpected expenditure. The Charity's Reserves Policy requires that the charity maintains reserves in the range of 50%-100% of the next year's annual budgeted expenditure. At the end of the year the charity had no restricted funds. The trustees remain confident that these reserves are adequate for all such needs.

Statement on Fundraising Activities

The Day Centre regularly undertakes local fundraising activities mainly involving members. Raffles and bingo are the most popular form of fundraising activities. All funds raised by this are used to contribute towards the costs of providing the daily fresh lunch service.

Principle Source of Funds

About 40% of the funds (£102,656) were provided by funding from Hertfordshire County Council (HCC) and Dacorum Borough Council (DBC). The funding provided by Adult Care Services, Hertfordshire County Council (HCC) is now in the form of a grant and all aspects of the grant process are managed by Herts Community Foundation. The contract funding we receive from DBC is paid to us via Age UK Dacorum, as we are subcontracted to them to provide a share of the service outcomes required by DBC to fulfill their social isolation contract. Since April 2025, DBC funding is currently still provided via Age UK Herts but is now and for the next 3+ years paid as a grant via a Service Level Agreement.

We thank HCC and DBC for their continued financial support. We would also like to acknowledge the benefit and security provided to the charity by the provision of the day centre building by DBC (at a peppercorn rent), and for allowing us to secure these facilities until 2028.

We would like to say a big thank you to Rosie Sutton who retired at the end of 2024 from the board of trustees at the day centre. Rosie was a great support to us, particularly in her Mayoral year when in choosing the centre as her charity for the year, raised an amazing £13.000 to support the work we do.

How Expenditure has supported Key Objectives of the Charity

The charity again spent time and resource this year working as part of Dacortium, which is Dacorum's voluntary sector consortium.
Dacortium is part of HCNS (Hospital and Community Navigation Service) which is a partnership of voluntary organisations across Herts who work closely together to provide an integrated social prescribing service throughout the County. Through HCNS funding Dacortium employs twelve plus staff as the Dacorum social prescribing team.

Risks

Reductions in funding from Herts County Council (HCC) and Dacorum Borough Council (DBC) remain one of the major risks for the day centre. We are pleased to advise that for the current year ended 31st March 2025, DBC funding paid via Age UK is now in the form of a grant, and this has also been uplifted to £40,440 to reflect recent high levels of inflation.

HCC has continued to allocate money in the form of grants via Herts Community Foundation to March 2025. This was initially a grant of £53,000 per annum, but for the current year ending 31st March 2025 this was increased to £60,200. Also, further money has been made available for the year ending March 2026, further uplifted to £63,821 This will help with the higher general inflation and impact of increases to the minimum wage, which have meant that the Charity has had to increase the salaries of our staff.

Transport changes have helped to support our members getting in from Hemel Hempstead to the day centre. However, these changes have reduced the number of members able to get to the day centre from outside Hemel Hempstead.

Increased costs for Energy remain a risk for the charity. We have regularly fixed energy contracts for a number of years ahead. Unfortunately, a replacement one-year electricity contract starting from September 2023 had seen a substantial increase to £20,000 a year, and now there is no government support. However, since September 2024, the new contract for electricity has reduced to around £14,000 a year. At the same time our long-term gas contract finally expired in May 2024, with new contract costs doubling to £5,000-£6,000 a year Part of site energy costs are recharged to Age UK Hertfordshire, who mainly use the upper level of the building, reducing the net impact on our overall energy costs.

The state of our IT Equipment, Software, and IT Support was becoming a potential risk. During the year the costs of IT support doubled, and we have since undertaken a tender review and changed our IT provider to SwiftComm at a much lower cost, completed during the summer. We also used SwiftComm to procure and install a new laptop and 1 new desktop replacing our ageing IT Equipment and enabling Sally to be able to access our systems from home when necessary. We are also in the process of changing the Sage accounting software, which we have used for many years, and which had become unreliable and out of date. Currently we are some months into using QuickBooks, and this should reduce the workload and improve reliability of the accounting software for the foreseeable future. These changes should improve our overall IT resilience. We have also just started the process of carrying out a detailed review of our cyber security.

Future Plans

Having stabilised our base membership at around 20 attendances per day, our key challenge remains to gradually build our membership and also get attendances back to over 25 paid attendances per day.

This last year the board worked on and produced a new 5-year strategic plan, holding a brainstorming day to set a marketing and fundraising action plan. To implement our action plan we have agreed that to invest improve our marketing and fundraising we needed to invest in a one-year part time contract for a new member of staff who will work on all aspects of the action plan, with a budget for marketing materials and possibly some small building alterations to improve the layout inside the centre, if needed to incorporate other users in the building, without compromising the safety of our current users.

The charity has received a grant of £63,821 from HCF to support the costs of running the day centre for the year 2025/26, funded by HCC. Preparing plans to deal with any subsequent reduction or loss of grant funding from this source after March 2026 remains an issue for the charity.

Our grant from DBC is now half way through the 2nd year of a 3 year service level agreement, which has an option to be extended for another 2 years and we hope that we can get these extra years confirmed as soon as possible to give us more stability in the light of the changes in local government when our County will split into much larger sections seeing DBC joined with other local authorities.

Conservatory Café/lunch clubs. We have had preliminary plans to run clubs at the day centre to make better use of our purpose-built facilities and this is now moving forward with our new marketing and fundraising coordinator making connections with the voluntary and public sectors who deal with vulnerable of isolated residents, in the hope of getting this started now.

We also hope to find affordable transport solutions, or some support funding, to enable residents of Tring, Berkhamsted, Bovingdon and rural areas of Dacorum to more easily access the day centre

Trustees' Responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing their report) of which the charity's independent examiner are unaware, and

- the trustees have taken all the steps that they ought to have taken to make available any relevant audit information and to establish that the charity's independent examiners are aware of that information.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees declare that they have approved the trustees' report (including directors' report) above.

By order of the Board

L C Anderson

L C Anderson (Nov 25, 2025 16:05:46 GMT)

.....

Ms. Loretta Anderson
Chairperson

Dated: 25/11/2025

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES of HEMEL HEMPSTEAD DAY CENTRE LIMITED

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 11 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hemsley Miller

.....

Ali. T. Miah BSc (Hon) FCA AFTA
Hemsley Miller
Chartered Accountants

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

Dated: 25/11/2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2025

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	104,283	-	-	104,283	94,371
Charitable activities	127,213	-	-	127,213	122,884
Other trading activities	12,701	-	-	12,701	15,269
Investments	11,158	-	-	11,158	10,949
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	255,355	-	-	255,355	243,473
Expenditure (Notes 5)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	242,303	-	-	242,303	235,743
Separate material expense item	-	-	-		-
Other	-	-	-	-	-
Total	242,303	-	-	242,303	235,743
Net income/(expenditure) before tax for the reporting period	13,053	-	-	13,053	7,730
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	13,053	-	-	13,053	7,730
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	13,053	-	-	13,053	7,730
Extraordinary items	-	-	-	-	
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	**13,053**	**-**	**-**	**13,053**	**7,730**
Reconciliation of funds:					
Total funds brought forward	217,290	-	-	217,290	209,560
Total funds carried forward	**230,343**	**-**	**-**	**230,343**	**217,290**

The income and expenditure account has been prepared on the basis that all operations are continuing operations. There are no recognized gains and losses other than those passing through the statement of financial activities.

The notes on pages 13 to 24 from part of the financial statements

BALANCE SHEET
AS AT 31 March 2025

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 9)	9,733	-	-	9,733	9,498
Total fixed assets		9,733	-	-	9,733	9,498
Current assets						
Stocks	(Note 10)	-	-	-	-	-
Debtors	(Note 11)	-	-	-	-	-
Cash at bank and in hand	(Note 14)	263,015	-	-	263,015	252,974
Total current assets		263,015	-	-	263,015	252,974
Creditors: amounts falling due within one year	**(Note 12)**	19,594	-	-	19,594	24,372
Net current assets/(liabilities)		243,420	-	-	243,420	228,602
Total assets less current liabilities		253,154	-	-	253,154	238,100
Provisions for liabilities	**(Note 13)**	22,811	-	-	22,811	20,811
Total net assets or liabilities		**230,343**	**-**	**-**	**230,343**	**217,289**
Funds of the Charity						
Endowment funds (Note 15)		-			-	-
Restricted income funds (Note 15)			-		-	-
Unrestricted funds		230,343		-	230,343	217,289
Total funds		**230,343**	**-**	**-**	**230,343**	**217,289**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees (who are also directors for the purpose of company law) acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on 25/11/2025

L C Anderson

L C Anderson (Nov 25, 2025 16:05:46 GMT)

.....

L Anderson
Chair Person (Director)
Company Registration No. 01288177

1 Basis of preparation

1.1 Accounting convention

These accounts 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 accounts 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).

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting Policies

2.1 Reconciliation with previous generally accepted accounting practice

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

2.2 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Income is the amount derived from the provision of goods/services, and stated after trade discounts.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

The charity has received government grants in the reporting period

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.3 Expenditure And Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year at cost, and cost at least £1000. Assets are depreciated on a straight line method using the rates below:

Fixtures, Fittings & Equipment 20%

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

3.1 Analysis of income

	Unrestricted funds	Total funds	Prior year
Donations and legacies:			
Donations and Gifts	1,326	1,326	806
Gift Aid	-	-	-
Legacies	-	-	-
General grants provided by government/othercharities	102,656	102,656	93,215
Membership subscriptions and sponsorships which are in substance donations	301	301	350
Donated goods, facilities and services	-	-	-
Other	-	-	-
Total	104,283	104,283	94,371
Charitable activities:			
Fundraising	3,231	3,231	3,735
Income from activities	123,059	123,059	116,818
Other	923	923	2,331
Total	127,213	127,213	122,884
Other trading activities:			
Utilities Recharge	11,164	11,164	12,549
Hairdressers, manicures and chiropody	374	374	1,224
Refreshments	1,163	1,163	1,496
Other	-	-	-
Total	12,701	12,701	15,269
Income from investments:			
Interest income	6,070	6,070	6,323
Dividend income	-	-	-
Rental and leasing income	-	-	-
Income from feed in Tariffs (from solar panels)	5,089	5,089	4,627
Total	11,158	11,158	10,949
TOTAL INCOME	**255,355**	**255,355**	**243,473**

4 Analysis of receipts of government grants

	2025 £	2024 £
Dacorum Borough Council	42,447	36,005
Hertfordshire County Council	60,209	57,210
Other Grants	-	-
	-	-
Total	**102,656**	**93,215**

From October 2016 the charity has not been funded directly by DBC, rather they now receive funding via Age UK Dacorum with whom they submitted a joint bid with them as lead bidder and the charity as sub contractor for a DBC tender for funding.

Since April 2023 the funding provided by Adult Care Services, Hertfordshire County Council (HCC) is now in the form of a grant and all aspects of the grant process are managed by Herts Community Foundation.

5 Expenditure on charitable activities

	Unrestricted funds	Total funds £	Prior year £
Staff Costs	177,428	177,428	165,531
Premises Costs	49,361	49,361	51,870
Administration Costs	10,590	10,590	12,883
Financial and other costs	557	557	527
Governance Cost	4,366	4,366	4,932
Total expenditure on charitable activities	242,303	242,303	235,743

6 Details of certain types of expenditure

6.1 Fees for examination of the accounts

	2025	2024
	£	£
Independent examiner's fees	1,488	1,404
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	2,878	3,528
Total	**4,366**	**4,932**

7 Paid employees

7.1 Staff Costs

	2025	2024
	£	£
Salaries and wages	161,502	156,814
Social security costs	12,928	6,910
Pension costs (defined contribution pension plan)	2,650	1,807
Other employee benefits	-	-
Total staff costs	**177,080**	**165,531**

There has been no expenditure on staff working for the charity whose contracts are with and are paid by a related party.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No remuneration was paid to any trustee during the year ended 31 March 2025 and no expenses were paid out to any of the trustees.

Key management personnel were paid an annual gross salary of £38,700.

7.1 Average head count in the year

	2025	2024
Fundraising	-	-
Charitable Activities	8	8
Governance	-	-
Other	-	-
Total	**8**	**8**

8 Defined contribution pension scheme

(or defined benefit scheme accounted for as a defined contribution scheme)

Amount of contributions recognised in the SOFA as an expense £2650

9 Tangible fixed assets

9.1 Cost or valuation

	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	-	-	12,712	12,712
Additions	-	-	3,168	3,168
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	**-**	**-**	**15,880**	**15,880**

9.2 Depreciation and impairments

At beginning of the year	-	-	3,213	3,213
Disposals	-	-	-	-
Depreciation	-	-	2,933	2,933
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	**-**	**6,146**	**6,146**

9.3 Net book value

Net book value at the beginning of the year	-	-	9,498	9,498
Net book value at the end of the year	-	**-**	**9,733**	**9,733**

10 Stocks

10.1 Carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

11 Debtors and prepayments

11.1 Analysis of debtors

	2025 £	2024 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

11.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	2025 £	2024 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

12 Creditors and accruals

12.1 Analysis of creditors

	2025	2024
	£	£
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income (see below)	19,594	24,372
Taxation and social security	-	-
Other creditors	-	-
Total	**19,594**	**24,372**

12.2 Deferred income

Movement in deferred income account	**2025**	**2024**
	£	**£**
Balance at the start of the reporting period	13,522	17,564
Amounts added in current period	-	
Amounts released to income from previous periods	(2,928)	(4,042)
Balance at the end of the reporting period	**10,594**	**13,522**

12.3 Members deferred income

Movement in deferred income account	**2025**	**2024**
	£	**£**
Balance at the start of the reporting period	-	
Amounts added in current period	-	-
Amounts released to income from previous periods	-	
Balance at the end of the reporting period	**-**	**-**

13 Provisions for liabilities and charges

For assets provided by DBC as part of the lease, provisions have been made for the deterioration in value of original DBC assets that have been in use for over 20 years, including central heating and radiators, sanitary ware and electrical installations for which there is a potential liability if/when the lease is terminated. The total provision is £15,108 including an accrual of £1,000 and net of any spending in the year. This provision will be reduced as specific expenditure is incurred replacing relevant DBC assets. The lease does not stipulate when the work needs to be carried out but the assets must be maintained.

A major refurbishment and repainting project is also required to meet the terms of the lease. The total provision is £7,703.

13.1 Movements in recognised provisions and funding commitment during the perio

	2025	2024
	£	£
Balance at the start of the reporting period	20,811	17,811
Amounts added in current period	2,000	3,000
Amounts charged against the provision in the current period	-	
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**22,811**	**20,811**

14 Cash at bank and in hand

	2025	2024
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	165,469	168,672
Cash at bank and on hand	97,545	84,303
Other	-	-
Total	**263,015**	**252,975**

15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	217,290	255,355	(242,303)	-	-	230,343
Contingent	UR	Contingency	-	-	-	-	-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			**217,290**	**255,355**	**-** **242,303**	**-**	**-**	**230,343**

15.2 Details of material funds held and movements during the PREVIOUS reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	209,560	243,472	(235,743)		-	217,289
Contingent	UR	Contingency	-	-	-		-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			**209,560**	**243,472**	**-** **235,743**	**-**	**-**	**217,289**

HEMEL HEMPSTEAD DAY CENTRE LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 March 2025

The following pages do not form part of the statutory accounts.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2025

Income	**2025**	**2024**
	£	**£**
Utilities Recharge	11,164	12,549
Membership subscription	301	350
Other Income	923	2,331
Income from feed in Tariffs (from solar panels)	5,089	4,627
Income from activities	123,059	116,818
Hairdressers,manicures and chiropody	374	1,224
Other fund raising	3,231	3,735
Refreshments	1,163	1,496
Grants DBC	42,447	36,005
Grants HCC	60,209	57,210
Other Grants	-	-
General Donations	1,326	806
Investment Income	6,070	6,323
	255,355	**243,473**
Administrative Expenses	(242,303)	(235,743)
Surplus / (Deficit)	13,053	- 7,730

SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2025

Staff Costs	**2025**	**2024**
	£	**£**
Wages	177,080	165,531
Training Expenses	348	-
	177,428	**165,531**
Premises Costs		
Kitchen purchases	14,686	13,546
Insurance	1,593	1,473
Light and Heat	19,514	20,145
Repairs and maintainance	7,434	9,531
Cleaning	4,135	3,676
Rent Payable	-	500
Refurbishment Provision	1,000	-
Dilapidation Provision	1,000	3,000
	49,361	**51,870**
Administrative		
Printing, postage and stationary	376	43
Telephone	628	414
Transport	1,932	2,213
Entertaining	1,620	1,789
Depreciation	2,933	4,866
subscription	40	40
Equipment Hire	712	1,081
Sundry Expenses	-	(43)
Legal and professional	2,349	2,480
	10,590	**12,883**
Financial and other Costs		
Bank charge	557	527
	557	**527**
Governance Cost		
Independent Examiners Fees	1,488	1,404
Accountancy Fees	2,878	3,528
	4,366	**4,932**
	242,303	**235,743**

HEMEL HEMPSTEAD DAY CENTRE LIMITED

England & Wales - Charity number 272688

Accounts

Registered Charity Number	**272688**
Company Limited by Guarantee Number	**1288177**

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2024

Since 1924

HEMSLEY**MILLER**
Chartered Accountants

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Legal and Administrative Information

From: 1st April 2023 to 31st March 2024

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address:
(And company registered address)

Half Moon Yard
High Street
Hemel Hempstead
Hertfordshire
HP1 3AE

Tel: 01442 262 746

Charity Trustees who manage the charity:

1. Mrs. Loretta Anderson — CHAIRPERSON
2. Mrs. Janice Marshall
3. Mr. Richard Arthur Thorpe
4. Ms. Rosemary Ann Sutton
5. Mr. Alan Anderson
6. Ms. Christine Linda Howard — VICE CHAIRPERSON (resigned 14/12/2023)
7. Mr. Rob Beauchamp — (appointed 14/12/2023)
8. Mrs Carrie Townsend — (appointed 14/12/2023)

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

Advisers:
Hemsley Miller
Chartered Accountants
Unit 3 Bradbury's Court
Lyon Road
Harrow
Middlesex HA1 2BY

Banks:
Nat West Bank
9 Bank Court
Hemel Hempstead
Hertfordshire HP1 1FB

COIF Bank
St Alphage House
2 Fore St
London EC2 5AQ

Description of Charity Trusts

Type of Governing Document:

The relevant details are in the charity's new memorandum and Articles of Association dated 20th November 2015 as amended by written resolution dated 19th December 2021.

How is the Charity Constituted?
The charity is a company limited by guarantee and does not have a share capital.

Trustee Selection:
A new trustee is selected by the board and goes through an induction process and finally registered by the charity at Companies House as a director of Hemel Hempstead Day Centre Ltd.

Additional Governance Issues

Induction/training of new trustees:
New trustees are inducted and trained into the charity. Most of the training programme involves becoming familiar with the charity's workings. New trustees are confirmed by a vote of the trustees at the AGM.

Charities Organisational Structure

The charity currently has seven trustees responsible for the strategic direction and policy of the charity. Up to eight additional trustees can be appointed by the board. The trustees appoint a paid manager for the charity who is responsible for the day to day running of the charity and to ensure that the charity meets its obligations. The manager for the year was Ms. Sally Kingswell who has been with the charity for over twenty years. The manager is assisted by a team of paid staff and some unpaid volunteers. The charity spent £165,531 or 70% of its costs on staff.

Objectives and activities of the charity

The principal activity and objective of the charity is to relieve aged and infirm persons by providing, in the interests of social welfare, and with the object of improving their conditions of life, a day centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupation.

This was achieved by continuing to work in partnership with our existing funders to secure longer term funding to enhance the excellent service provided. We continually work to maintain such high standards of service by regular monitoring and evaluation.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit and have achieved further progress during the year as follows:

How our activities are now delivering public benefit

A day at our centre gives members the opportunity to participate in discussions, games, quizzes, bingo, and seated exercises to music which they all love. They can also have baths, their nails manicured, have their hair styled or cut in our own purpose-built salon and receive chiropody treatment. We also have many more recreational activities and entertainment supplied by local musicians and trainers.

Our care staff serve our members a healthy nutritious hot two course lunch, together with breakfasts and refreshments throughout the day, all cooked daily on site by our own chef, to meet their dietary needs.

The benefits of attending the day centre contribute greatly to many of our members being able to stay in their own homes longer and enables home carers to be able to prolong caring for their loved ones in their own homes. This not only helps them but provides a benefit to adult care services who are coping with reduced funding to care for an ever-growing ageing population needing expensive residential care.

Our daily support to these families can also reduce the number of times our members and their carers, who are often elderly and frail themselves, visit doctors and hospitals as statistics show the elderly have far more health issues if they have social isolation, poor nutrition, and reduced mobility.

Members pay a small annual membership fee of £5, a charge for each contracted visit to the centre, and then a charge to cover all meals/refreshments taken at the centre. Such charges are set as low as possible but are necessary to ensure the charity broadly covers its overall annual costs, with a combination of charges, grants, and fund raising.

Transport arrangements are provided by three different sources. Firstly, a small number of members are picked up from their homes by our driver using his own car and the charity then charges a transport charge. Secondly, members can contact CAD (Community Action Dacorum) who will arrange to collect them from their homes and bring them to the day centre with members paying CAD directly for this service. Thirdly HCC transport under their Dial a Ride Service continue to provide one bus to get members from their homes to the day centre. Members are charged separately by HCC for this service.

The charity also provides daily hot lunches for various independent lunch clubs for the elderly across the borough.

Staff and volunteers:

Our management and staff are the most important element in making the Day Centre a welcoming place for our elderly members. I would like to record our thanks to our management and staff for all their help and continued support.
The day centre is a lifeline to many vulnerable Dacorum residents, their families and carers and would not be the welcoming and caring environment it is without the hard work of Sally Kingswell our manager, and her team of hard-working staff and volunteers. The team have also worked really hard to bring our number of members up daily to a more sustainable level, which is crucial to the future of the centre.

Financial Review

On an accruals basis the charity generated a profit of £7,730 for the year after charging depreciation of £4,866. This compares with a budgeted small loss for the year. This improvement arose partly from increased bank interest, up £4k, as some banks finally improved their business and charity account terms, and lower payroll costs as we avoided employing temp staff to cover staff illnesses, and saved money by not replacing a member of staff who retired at Christmas 2023.

The charity remains on a sound financial footing, with cash at bank and on deposit of £252,975, an increase of £15,361 from the previous year. This has arisen partly due to the cash generated from the improved financial results for the year, together with depreciation, not being offset by any capital spend this year.

Statement on Reserve Policy

The charity maintains a single reserve fund. This reserve account totals £217,290 at the end of the year, compared with total reserves the previous year of £209,560. In the unlikely event that the charity should need to be wound down, the reserve fund would be used to fulfil the charity's obligations for as long as possible, and to ensure, as far as possible, alternative arrangements are found for all our members. The fund is also used to absorb any temporary reductions in our income, or unexpected expenditure. The Charity's Reserves Policy requires that the charity maintains reserves in the range of 50%-100% of the next year's annual budgeted expenditure. At the end of the year the charity had no restricted funds. The trustees remain confident that these reserves are adequate for all such needs.

Statement on Fundraising Activities

The Day Centre regularly undertakes local fundraising activities mainly involving members. Raffles and bingo are the most popular form of fundraising activities. All funds raised by this are used to contribute towards the costs of providing the daily fresh lunch service.

Principle Source of Funds

About 38% of the funds (£93,215) was provided by funding from Hertfordshire County Council (HCC) and Dacorum Borough Council (DBC). The funding provided by Adult Care Services, Hertfordshire County Council (HCC) is now in the form of a grant and all aspects of the grant process are managed by Herts Community Foundation. The contract funding we receive from DBC is paid to us via Age UK Dacorum, as we are subcontracted to them to provide a share of the service outcomes required by DBC to fulfill their social isolation contract. Since April 2024, DBC funding is currently still provided via Age UK Herts but is now and for the next 3+ years paid as a grant via a Service Level Agreement.

We thank HCC and DBC for their continued financial support. We would also like to acknowledge the benefit and security provided to the charity by the provision of the day centre building by DBC (at a peppercorn rent), and for allowing us to secure these facilities until 2028.

How Expenditure has supported Key Objectives of the Charity

One of the main activities during the year was to reduce the decline in membership and to gradually start to rebuild our member base and increase the daily attendance at the day centre.

During the summer we reviewed the structure, in the kitchen, promoting the kitchen assistant to assistant cook, working extra hours, and then recruiting a part time cook who started in October 2023. This reduced kitchen staff costs, reducing the impact of reduced lunch club activity and revenue.

The charity again spent time and resource this year working as part of Dacortium, which is Dacorum's voluntary sector consortium.
Dacortium is part of HCNS (Hospital and Community Navigation Service) which is a partnership of voluntary organisations across Herts who work closely together to provide an integrated social prescribing service throughout the County. Through HCNS funding Dacortium employs twelve plus staff as the Dacorum social prescribing team.

Risks

Reductions in funding from Herts County Council (HCC) and Dacorum Borough Council (DBC) remain one of the major risks for the day centre. DBC funding, on a service fee basis via Age UK Dacorum, was further extended to March 2024. We are pleased to advise that for the year ended 31st March 2025 whilst the money will still be paid via Age UK, this is now in the form of a grant and this has also been uplifted to £40,440 to reflect recent high levels of inflation.

HCC has continued to allocate money in the form of grants via Herts Community Foundation to March 2025. This was initially a grant of £53,000 per annum, but for the year ending 31st March 2025 this has been increased to £60,200 to allow for recent high inflation. Currently it is unclear if further money will be available after March 2025.

Transport changes have helped to support our members getting in from Hemel Hempstead to the day centre. However, these changes have permanently reduced the number of members able to get to the day centre from outside Hemel Hempstead.

Increased costs for Energy remain a risk for the charity. We have regularly fixed energy contracts for a number of years ahead. Unfortunately, a replacement one year electricity contract starting from September 2023 had seen a substantial increase to £20,000 a year, and since April 2024 there is no government support. However, since September 2024, we have now renegotiated the contract so electricity costs are now expected to cost about 30% less but still very high at £14,000 a year, even though part of our electricity is provided from our solar panel installation. At the same time our long-term gas contract finally expired in May 2024, with cost doubling to £5,000-£6,000 a year Part of site energy costs are recharged to Age UK Dacorum who mainly use the upper level of the building, reducing the net impact on our overall energy costs.

Future Plans

Having stabilised our base membership at around 20 attendances per day, our key challenge remains to gradually build our membership and also get attendances back to over 25 paid attendances per day. We plan to improve our marketing including updating our website, carrying out localised advertising including with social media, and offering more free taster days. We also need to work closely with CAD to ensure that anyone who needs transport to get into the centre can do so using their community car scheme.

The charity has received a grant of £60,200 from HCF to support the costs of running the day centre for the year 2024/25, funded by HCC. Preparing plans to deal with any subsequent reduction or loss of grant funding from this source after March 2025 remains a priority for the charity.

Conservatory Café/lunch clubs
We also have preliminary plans to run a lunch club ourselves at the day centre using our conservatory, once the new kitchen set up is robust and firmly established. This will provide not only nutritious food and company, but also a warm place to meet. We feel this is particularly needed with the closing of the Age UK lunch clubs and the cost-of-living crisis putting lonely older people at risk from the cold, or not eating well. This is aimed at enabling the younger more able older people of Dacorum to make use of our purpose-built facilities. To support this, we are recruiting volunteers and have opened a drop in Café facility for over 50s on a Wednesday morning to get them comfortable with coming into the day centre.

We still need to find solutions, or some support funding to enable members in Tring, Berkhamsted, Bovingdon and rural areas of Dacorum, to be able to both get to the day centre and pay much higher transport costs to do so.

Trustees' Responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing their report) of which the charity's independent examiner are unaware, and

- the trustees have taken all the steps that they ought to have taken to make available any relevant audit information and to establish that the charity's independent examiners are aware of that information.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees declare that they have approved the trustees' report (including directors' report) above.

By order of the Board

Loretta Anderson (Nov 15, 2024 21:32 GMT)

.....

Ms. Loretta Anderson
Chairperson

Dated: 15/11/2024

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES of HEMEL HEMPSTEAD DAY CENTRE LIMITED

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 11 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hemsley Miller

.....

Ali. T. Miah BSc (Hon) FCA AFTA
Hemsley Miller
Chartered Accountants

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

Dated: 16/11/2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	94,371	-	-	94,371	101,990
Charitable activities	122,884	-	-	122,884	114,212
Other trading activities	15,269	-	-	15,269	12,228
Investments	10,949	-	-	10,949	5,513
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	243,473	-	-	243,473	233,943
Expenditure (Notes 5)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	235,743	-	-	235,743	219,067
Separate material expense item	-	-	-		-
Other	-	-	-	-	-
Total	235,743	-	-	235,743	219,067
Net income/(expenditure) before tax for the reporting period	7,730	-	-	7,730	14,877
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	7,730	-	-	7,730	14,877
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	7,730	-	-	7,730	14,877
Extraordinary items	-	-	-	-	
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	**7,730**	**-**	**-**	**7,730**	**14,877**
Reconciliation of funds:					
Total funds brought forward	209,561	-	-	209,561	194,684
Total funds carried forward	**217,291**	**-**	**-**	**217,291**	**209,561**

The income and expenditure account has been prepared on the basis that all operations are continuing operations. There are no recognized gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 24 from part of the financial statements

BALANCE SHEET
AS AT 31 March 2024

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 9)	9,498	-	-	9,498	14,365
Total fixed assets		9,498	-	-	9,498	14,365
Current assets						
Stocks	(Note 10)	-	-	-	-	-
Debtors	(Note 11)	-	-	-	-	5,300
Cash at bank and in hand	(Note 14)	252,975	-	-	252,975	237,613
Total current assets		252,975	-	-	252,975	242,913
Creditors: amounts falling due within one year	**(Note 12)**	24,372	-	-	24,372	29,908
Net current assets/(liabilities)		228,603	-	-	228,603	213,005
Total assets less current liabilities		238,101	-	-	238,101	227,371
Provisions for liabilities	**(Note 13)**	20,811	-	-	20,811	17,811
Total net assets or liabilities		**217,290**	**-**	**-**	**217,290**	**209,560**
Funds of the Charity						
Endowment funds (Note 15)		-			-	-
Restricted income funds (Note 15)			-		-	-
Unrestricted funds		217,290		-	217,290	209,560
Total funds		**217,290**	**-**	**-**	**217,290**	**209,560**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees (who are also directors for the purpose of company law) acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on 15/11/2024

Loretta Anderson (Nov 15, 2024 21:32 GMT)

L Anderson
Chair Person (Director)Company Registration No. 01288177

1 Basis of preparation

1.1 Accounting convention

These accounts 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 accounts 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).

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting Policies

2.1 Reconciliation with previous generally accepted accounting practice

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

2.2 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Income is the amount derived from the provision of goods/services, and stated after trade discounts.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

The charity has received government grants in the reporting period

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.3 Expenditure And Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year at cost, and cost at least £1000. Assets are depreciated on a straight line method using the rates below:

Plant & Machinery	25%
Fixtures, Fittings & Equipment	20%

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

3 Income

3.1 Analysis of income

	Unrestricted funds	Total funds	Prior year
	£	£	£
Donations and legacies:			
Donations and Gifts	806	806	3,858
Gift Aid	-	-	-
Legacies	-	-	-
General grants provided by government/othercharities	93,215	93,215	97,837
Membership subscriptions and sponsorships which are in substance donations	350	350	295
Donated goods, facilities and services	-	-	-
Other	-	-	-
Total	94,371	94,371	101,990
Charitable activities:			
Fundraising	3,735	3,735	2,456
Income from activities	116,818	116,818	111,756
Other	2,331	2,331	-
Total	122,884	122,884	114,212
Other trading activities:			
Utilities Recharge	12,549	12,549	8,175
Hairdressers, manicures and chiropody	1,224	1,224	1,404
Refreshments	1,496	1,496	2,649
Other	-	-	-
Total	15,269	15,269	12,228
Income from investments:			
Interest income	6,323	6,323	969
Dividend income	-	-	-
Rental and leasing income	-	-	-
Income from feed in Tariffs (from solar panels)	4,627	4,627	4,544
Total	10,949	10,949	5,513

4 Analysis of receipts of government grants

	2024 £	2023 £
Dacorum Borough Council	36,005	34,023
Hertfordshire County Council	57,210	62,314
Other Grants	-	1,500
	-	-
Total	**93,215**	**97,837**

From October 2016 the charity has not been funded directly by DBC, rather they now receive funding via Age UK Dacorum with whom they submitted a joint bid with them as lead bidder and the charity as sub contractor for a DBC tender for funding.

Since April 2023 the funding provided by Adult Care Services, Hertfordshire County Council (HCC) is now in the form of a grant and all aspects of the grant process are managed by Herts Community Foundation.

In the previous year, an additional capital £10,000 grant was received from DBC (from their Communities Infrastructure levy) to purchase and install a new tilting bath to replace our beyond-repair old bath.

5 Expenditure on charitable activities

	Unrestricted funds	Total funds £	Prior year £
Staff Costs	165,531	165,531	151,441
Premises Costs	51,870	51,870	50,130
Administration Costs	12,883	12,883	13,166
Financial and other costs	527	527	532
Governance Cost	4,932	4,932	3,797
Total expenditure on charitable activities	235,743	235,743	219,067

6 Details of certain types of expenditure

6.1 Fees for examination of the accounts

	2024	2023
	£	£
Independent examiner's fees	1,404	1,183
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	3,528	2,615

7 Paid employees

7.1 Staff Costs

	2024	2023
	£	£
Salaries and wages	152,472	141,737
Social security costs	10,758	6,910
Pension costs (defined contribution pension plan)	2,300	1,807
Other employee benefits	-	-
Total staff costs	**165,531**	**150,454**

There has been no expenditure on staff working for the charity whose contracts are with and are paid by a related party.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No remuneration was paid to any trustee during the year ended 31 March 2024 and no expenses were paid out to any of the trustees.

Key management personnel were paid an annual gross salary of £36,300.

7.1 Average head count in the year

	2023	2022
Fundraising	-	-
Charitable Activities	8	7
Governance	-	-
Other	-	-
Total	**8**	**7**

8 Defined contribution pension scheme

(or defined benefit scheme accounted for as a defined contribution scheme)

Amount of contributions recognised in the SOFA as an expense £2300

9 Tangible fixed assets

9.1 Cost or valuation

	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	-	15,483	12,712	28,195
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	(15,483)	- -	15,483
Transfers *	-	-	-	-
At end of the year	**-**	**(0.00)**	**12,712**	**12,712**

9.2 Depreciation and impairments

At beginning of the year	-	13,159	671	13,830
Disposals	-	(15,483)	- -	15,483
Depreciation	-	2,324	2,542	4,866
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	**(0.00)**	**3,213**	**3,213**

9.3 Net book value

Net book value at the beginning of the year	-	2,324	12,041	14,364
Net book value at the end of the year	-	-	**9,498**	**9,498**

10 Stocks

10.1 Carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

11 Debtors and prepayments

11.1 Analysis of debtors

	2024 £	2023 £
Trade debtors	-	-
Prepayments and accrued income	-	5,300
Other debtors	-	-
Total	-	5,300

11.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	2024 £	2023 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

12 Creditors and accruals

12.1 Analysis of creditors

	2024	2023
	£	£
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income (see below)	24,372	29,908
Taxation and social security	-	-
Other creditors	-	-
Total	**24,372**	**29,908**

12.2 Deferred income

Movement in deferred income account	2024	2023
	£	£
Balance at the start of the reporting period	17,564	10,610
Amounts added in current period	-	10,025
Amounts released to income from previous periods	(4,042)	(3,071)
Balance at the end of the reporting period	**13,522**	**17,564**

12.3 Members deferred income

Movement in deferred income account	2024	2023
	£	£
Balance at the start of the reporting period	899	5,230
Amounts added in current period	-	-
Amounts released to income from previous periods	(899)	(4,331)
Balance at the end of the reporting period	**-**	**899**

13 Provisions for liabilities and charges

For assets provided by DBC as part of the lease, provisions have been made for the deterioration in value of original DBC assets that have been in use for over 20 years, including central heating and radiators, sanitary ware and electrical installations for which there is a potential liability if/when the lease is terminated. The total provision is £14,108 including an accrual of £1,000 and net of any spending in the year. This provision will be reduced as specific expenditure is incurred replacing relevant DBC assets. The lease does not stipulate when the work needs to be carried out but the assets must be maintained.

A major refurbishment and repainting project is also required to meet the terms of the lease. The total provision is £6,703.

13.1 Movements in recognised provisions and funding commitment during the perio

	2024	2023
	£	£
Balance at the start of the reporting period	17,811	15,811
Amounts added in current period	3,000	2,000
Amounts charged against the provision in the current period	-	
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**20,811**	**17,811**

14 Cash at bank and in hand

	2024	2023
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	168,672	174,136
Cash at bank and on hand	84,303	63,478
Other	-	-
Total	**252,975**	**237,613**

15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General	209,560	243,473	(235,743)	-	-	217,290
Contingent	UR	Contingency	-	-	-	-	-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			**209,560**	**243,473**	**- 235,743**	**-**	**-**	**217,290**

15.2 Details of material funds held and movements during the PREVIOUS reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General	194,684	233,942	(219,067)		-	209,560
Contingent	UR	Contingency	-	-	-		-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			**194,684**	**233,942**	**- 219,067**	**-**	**-**	**209,560**

HEMEL HEMPSTEAD DAY CENTRE LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 March 2024

The following pages do not form part of the statutory accounts.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2024

Income	**2024**	**2023**
	£	**£**
Utilities Recharge	12,549	8,175
Membership subscription	350	295
Other Income	2,331	-
Income from feed in Tariffs (from solar panels)	4,627	4,544
Income from activities	116,818	111,756
Hairdressers,manicures and chiropody	1,224	1,404
Other fund raising	3,735	2,456
Refreshments	1,496	2,649
Grants DBC	36,005	34,023
Grants HCC	57,210	62,314
Other Grants	-	1,500
General Donations	806	3,858
Investment Income	6,323	969
	243,473	**233,943**
Administrative Expenses	(235,743)	(219,067)
Surplus / (Deficit)	7,730	- 14,877

SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2024

Staff Costs	**2024**	**2023**
	£	**£**
Wages	165,531	150,454
Training Expenses	-	987
	165,531	**151,441**
Premises Costs		
Kitchen purchases	13,546	16,397
Insurance	1,473	1,349
Light and Heat	20,145	13,111
Repairs and maintainance	9,531	11,612
Cleaning	3,676	5,661
Rent Payable	500	-
Refurbishment Provision	2,000	1,000
Dilapidation Provision	1,000	1,000
	51,870	**50,130**
Administrative		
Printing, postage and stationary	43	113
Telephone	414	749
Transport	2,213	2,322
Entertaining	1,789	960
Depreciation	4,866	4,433
subscription	40	183
Equipment Hire	1,081	961
Sundry Expenses	(43)	601
Legal and professional	2,480	2,845
	12,883	**13,166**
Financial and other Costs		
Bank charge	527	532
	527	**532**
Governance Cost		
Independent Examiners Fees	1,404	1,183
Accountancy Fees	3,528	2,615
	4,932	**3,797**
	235,743	**219,067**

HEMEL HEMPSTEAD DAY CENTRE LIMITED

England & Wales - Charity number 272688

Accounts

Registered Charity Number 272688
Company Limited by Guarantee Number 1288177

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2023

Since 1924

HEMSLEYMILLER
Chartered Accountants

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Legal and Administrative Information

From: 1st April 2022 to 31st March 2023

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No:	272688
Company Registration No:	1288177 Registered in England and Wales
Charities Principal Address: (And company registered address)	Half Moon Yard High Street Hemel Hempstead Hertfordshire HP1 3AE Tel: 01442 262 746

Charity Trustees who manage the charity:

1. Mrs. Loretta Anderson	CHAIRPERSON
2. Mrs. Janice Marshall	
3. Mr. Richard Arthur Thorpe	
4. Ms. Rosemary Ann Sutton	
5. Mr. Alan Anderson	
6. Ms. Christine Linda Howard	VICE CHAIRPERSON

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

Advisers: Hemsley Miller
Chartered Accountants
Unit 3 Bradbury's Court
Lyon Road
Harrow
Middlesex HA1 2BY

Banks: Nat West Bank
9 Bank Court
Hemel Hempstead
Hertfordshire HP1 1FB

COIF Bank
St Alphage House
2 Fore St
London EC2 5AQ

Description of Charity Trusts

Type of Governing Document:

The relevant details are in the charity's new memorandum and Articles of Association dated 20th November 2015 as amended by written resolution dated 19th December 2021.

How is the Charity Constituted?
The charity is a company limited by guarantee and does not have a share capital.

Trustee Selection:
A new trustee is selected by the board and goes through an induction process and finally registered by the charity at Companies House as a director of Hemel Hempstead Day Centre Ltd.

Additional Governance Issues

Induction/training of new trustees:
New trustees are inducted and trained into the charity. Most of the training programme involves becoming familiar with the charity's workings. New trustees are confirmed by a vote of the trustees at the AGM.

Charities Organisational Structure

The charity currently has six trustees responsible for the strategic direction and policy of the charity. Up to nine additional trustees can be appointed by the board. The trustees appoint a paid manager for the charity who is responsible for the day to day running of the charity and to ensure that the charity meets its obligations. The manager for the year was Ms. Sally Kingswell who has been with the charity for over twenty years. The manager is assisted by a team of paid staff and some unpaid volunteers. The charity spent £151,441 or 69% of its costs on staff.

Objectives and activities of the charity

The principal activity and objective of the charity is to relieve aged and infirm persons by providing, in the interests of social welfare, and with the object of improving their conditions of life, a day centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupation.

This was achieved by continuing to work in partnership with our existing funders to secure longer term funding to enhance the excellent service provided. We continually work to maintain such high standards of service by regular monitoring and evaluation.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit and have achieved further progress during the year as follows:

How our activities are now delivering public benefit

A day at our centre gives members the opportunity to participate in discussions, games, quizzes, bingo, and seated exercises to music which they all love. They can also have baths, their nails

manicured, have their hair styled or cut in our own purpose-built salon and receive chiropody treatment. We also will have many more recreational activities and entertainment supplied by local musicians and trainers.

Our care staff serve our members a healthy nutritious hot two course lunch, together with breakfasts and refreshments throughout the day, all cooked daily on site by our own chef, to meet their dietary needs.

The benefits of attending the day centre contribute greatly to many of our members being able to stay in their own homes longer and enables home carers to be able to prolong caring for their loved ones in their own homes. This not only helps them but provides a benefit to adult care services who are coping with reduced funding to care for an ever-growing ageing population needing expensive residential care.

Our daily support to these families can also reduce the number of times our members and their carers, who are often elderly and frail themselves, visit doctors and hospitals as statistics show the elderly have far more health issues if they have social isolation, poor nutrition, and reduced mobility.

Members pay a small annual membership fee of £5, a charge for each contracted visit to the centre, and then a charge to cover all meals/refreshments taken at the centre. Such charges are set as low as possible but are necessary to ensure the charity broadly covers its overall annual costs, with a combination of charges, grants, and fund raising.

Transport arrangements are now provided by three different sources. Firstly, a small number of members are picked up from their homes by our driver using his own car and the charity then charges a transport charge. Secondly, members can contact CAD (Community Action Dacorum) who will arrange to collect them from their homes and bring them to the day centre with members paying CAD directly for this service. Thirdly HCC transport under their Dial a Ride Service continue to provide one bus to get members from their homes to the day centre. Members are charged separately by HCC for this service.

The charity provides daily hot lunches for various independent lunch clubs for the elderly across the borough. Whilst Age UK Dacorum, which operate from supported housing complexes, have reopened their clubs these are now mostly not lunch clubs and the charity is no longer required to supply meals to these clubs.

Staff and volunteers:

Our management and staff are the most important element in making the Day Centre a welcoming place for our elderly members. I would like to record our thanks to our management and staff for all their help and continued support.

Financial Review

On an accruals basis the charity generated a profit of £14,877 for the year after charging depreciation of £4,433. This compares with a budgeted breakeven for the year. This surplus was mainly achieved due to three one off events. Firstly, following the resignation of our cook the day centre managed the kitchen for about three months without a cook, until a replacement was appointed, which after allowing for extra paid hours still saved around £3500. Additionally, early in the year we received transport grants totaling £4500 to support our transport operation. Thirdly, HCF notified the Charity towards the end of the year that because of the impact of rising costs our grant (which is funded by HCC) would be increased by £5300.

The charity remains on a sound financial footing, with cash at bank and on deposit of £237,614, an increase of £27,703 from the previous year. This has arisen partly by receiving the grant from HCF in full at start of year compared with the previous year where one quarter of HCC contract funding was not received until April 2023, and secondly due to the cash generated from the improved financial results for the year.

Statement on Reserve Policy

The charity maintains a single reserve fund. This reserve account totals £209,560 at the end of the year, compared with total reserves the previous year of £194,684. In the unlikely event that the charity should need to be wound down, the reserve fund would be used to fulfil the charity's obligations for as long as possible, and to ensure, as far as possible, alternative arrangements are found for all our members. The fund is also used to absorb any temporary reductions in our income, or unexpected expenditure. The Charity's Reserves Policy requires that the charity maintains reserves in the range of 50%-100% of the next year's annual budgeted expenditure. At the end of the year the charity had no restricted funds. The trustees remain confident that these reserves are adequate for all such needs.

Statement on Fundraising Activities

The Day Centre regularly undertakes local fundraising activities mainly involving members. Raffles and bingo are the most popular form of fundraising activities. All funds raised by this are used to contribute towards the costs of providing the daily fresh lunch service. Funds raised during the year gradually improved as more members were able to attend.

Principle Source of Funds

About 40% of the funds (£97,837) was provided by funding from Hertfordshire County Council (HCC) and Dacorum Borough Council (DBC). The funding provided by Adult Care Services, Hertfordshire County Council (HCC) is now in the form of a grant and all aspects of the grant process are managed by Herts Community Foundation. The contract funding we receive from DBC is paid to us via Age UK Dacorum, as we are subcontracted to them to provide a share of the service outcomes required by DBC to fulfill their social isolation contract.

We thank HCC and DBC for their continued financial support. We would also like to acknowledge the benefit and security provided to the charity by the provision of the day centre building by DBC (at a peppercorn rent), and for allowing us to secure these facilities until 2028.

How Expenditure has supported Key Objectives of the Charity

At the end of the previous year (January – March 2022), there was a decline in attendances as a number of our regular members (those who had been at the centre for a number of years and typically attended 4 or 5 days a week) needed to go to full-time residential care or sadly passed away. This meant that one of the main activities during the year was to start to rebuild our member base and increase the daily attendance at the day centre.
Challenges have also still been encountered as some remaining members were clearly adversely affected in either or both their physical and mental health because of their isolation whilst the day centre was closed to comply with Covid 19 health and safety regulations. Our type of provision was slow to open as our members are extremely vulnerable and needed the highest level of protection.

During the summer we reviewed the structure, processes, and hours worked in the kitchen. Following the review, the kitchen assistant was promoted to assistant cook, working extra hours, and we were then able to recruit a part time cook starting in October 2022 working just 21 hours a week. The new arrangement reduced kitchen staff costs, reducing the impact of reduced lunch club activity and revenue.

The charity again spent time and resource during the year working in collaboration with other partners to further develop Dacortium Limited, a voluntary sector consortium. Dacortium now employees 12 staff which includes an administrator and 11 of the Community Link [originally called Community Navigators] and GP Link workers who make up a large part of the Dacorum Social Prescribing scheme, funded by contracts from the HCCG and HCC. Our Chair is on the board of Dacortium. Dacortium works as part of the Herts Community Navigator Service alongside major voluntary sector partners from across Hertfordshire and is awaiting the release of a tender to supply the future Navigator services, with the expectation that the new contract will be issued to begin April 2024.

Risks

Reductions in funding from Herts County Council (HCC) and Dacorum Borough Council (DBC) remain one of the major risks for the day centre. DBC funding, on a service fee basis via Age UK Dacorum, had been extended by two years to September 2021 and was then extended to September 2023. Although not in writing we have been assured there will be a further extension to March 2024. Our understanding is the delay in retendering these services is due to DBC working on what will be the most efficient and financially viable process to distribute their budgeted funding to the voluntary sector in Dacorum. They are however confident this will happen Autumn 2023 with the view to new contracts being issues for the financial year beginning April 2024.

HCC advised that it will still allocate money for two or three years in the form of grants via Herts Community Foundation either to March 2024 or March 2025. All day centre provision were invited to apply to HCF for this funding. The charity completed and submitted this application and were notified in early January 2022 that our application was successful, awarding us a grant of £53000 per annum for two years (subject to meeting grant terms and conditions). Currently it is unclear if further money will be available after the 2-year period, whether there will be a third year of grant and what will happen after that.

Transport changes including the new service provided by CAD have helped to support our members getting in from Hemel Hempstead to the day centre. However, there is a clear risk that these changes have permanently reduced the number of members able to get to the day centre, particularly those from outside Hemel Hempstead.

Increased costs for Energy are currently a risk for the charity. We have regularly fixed energy contracts for a number of years ahead and our current gas contract still extends beyond 2023.

Unfortunately, our replacement electricity contract starting from September 2022 had seen a substantial increase. Whilst there has been government support to reduce our energy costs during the year, unfortunately from April 2023 there is no support and electricity costs are expected to cost over £20000 a year which previously cost the charity under £5000 a year, even though part of our electricity is provided from our solar panel installation. Part of site energy costs are recharged to Age UK Dacorum who mainly use the upper level of the building, reducing the net impact on our overall energy costs.

The charity had for many years provided bathing facilities, but our very old purpose-built tilting bath was beyond repair. Our day centre manager Sally Kingswell in conjunction with councillor Rob Beauchamp, submitted a proposal for funding to DBC, who then very generously agreed to fund the purchase via their Communities Infrastructure Levy [CIL funding]. I am pleased to advise that in January 2023 the new bath was purchased and installed at a total cost of around £10,000, fully funded by DBC by way of CIL grant.

We purchased a further 10 new lounge chairs in summer 2022 to complete the replacement of all the original very old high back lounge chairs with more modern comfortable chairs. The funding was mainly provided by a donation from the Co-op plus a smaller donation by a local councillor from locality budget.

Future Plans

Our key challenge for the next two years remains to gradually build our membership and attendances back to over 25 paid attendances per day. We plan to improve our marketing including updating our website, carrying out localised advertising including with social media, and offering more free taster days. We also need to work closely with CAD to ensure that anyone who needs transport to get into the centre can do so using their community car scheme.

The charity had received a grant of £53,000 from HCF to support the costs of running the day centre for the year 2022/23 and in April 2023 received both an increased grant of £56710 plus an extra payment of £5300 for the previous year all of which is most welcome and helped towards the much higher energy and staff costs both for the previous year and the year ahead, in particular. Having a plan to deal with any subsequent reduction or loss of grant funding from this source is a priority over the next 18 months.

Conservatory Café/lunch clubs
We also have preliminary plans to run a lunch club ourselves at the day centre using our conservatory, once the new kitchen set up is robust and firmly established. This will provide not only nutritious food and company, but also a warm place to meet. We feel this is particularly needed with the closing of the Age UK lunch clubs and the cost-of-living crisis putting lonely older people at risk from the cold, or not eating well. This is aimed at enabling the younger more able older people of Dacorum to make use of our purpose-built facilities. To support this, we are recruiting volunteers and have opened a drop in Café facility for over 50s on a Wednesday morning to get them comfortable with coming into the day centre.

We also still need to find solutions, or some support funding to enable members in Tring, Berkhamsted, Bovingdon and rural areas of Dacorum, to be able to pay the now higher transport costs to get to the day centre.

Trustees' Responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing their report) of which the charity's independent examiner are unaware, and

- the trustees have taken all the steps that they ought to have taken to make available any relevant audit information and to establish that the charity's independent examiners are aware of that information.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees declare that they have approved the trustees' report (including directors' report) above.

By order of the Board

L c Anderson
L c Anderson (Nov 23, 2023 13:14 GMT)
.....
Ms. Loretta Anderson
Chairperson

Dated: 23/11/2023 .....

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES of HEMEL HEMPSTEAD DAY CENTRE LIMITED

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 11 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ali Miah
Ali Miah (Nov 23, 2023 17:50 GMT)

.....

Ali. T. Miah BSc (Hon) FCA AFTA
Hemsley Miller
Chartered Accountants

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

Dated: 23/11/2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2023

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	101,990	-	-	101,990	92,297
Charitable activities	114,212	-	-	114,212	79,117
Other trading activities	12,228	-	-	12,228	9,168
Investments	5,513	-	-	5,513	4,395
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	233,943	-	-	233,943	184,977
Expenditure (Notes 5)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	219,067	-	-	219,067	182,324
Separate material expense item	-	-	-		-
Other	-	-	-	-	-
Total	219,067	-	-	219,067	182,324
Net income/(expenditure) before tax for the reporting period	14,877	-	-	14,877	2,653
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	14,877	-	-	14,877	2,653
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	14,877	-	-	14,877	2,653
Extraordinary items	-	-	-	-	
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	**14,877**	**-**	**-**	**14,877**	**2,653**
Reconciliation of funds:					
Total funds brought forward	194,684	-	-	194,684	192,031
Total funds carried forward	**209,560**	**-**	**-**	**209,560**	**194,684**

The income and expenditure account has been prepared on the basis that all operations are continuing operations. There are no recognized gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 24 from part of the financial statements

BALANCE SHEET
AS AT 31 March 2023

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 9)	14,364	-	-	14,364	6,087
Total fixed assets		14,364	-	-	14,364	6,087
Current assets						
Stocks	(Note 10)	-	-	-	-	-
Debtors	(Note 11)	5,300	-	-	5,300	12,668
Cash at bank and in hand	(Note 14)	237,614	-	-	237,614	210,541
Total current assets		242,914	-	-	242,914	223,209
Creditors: amounts falling due within one year	**(Note 12)**	29,908	-	-	29,908	18,802
Net current assets/(liabilities)		213,006	-	-	213,006	204,407
Total assets less current liabilities		227,371	-	-	227,371	210,494
Provisions for liabilities	**(Note 13)**	17,811	-	-	17,811	15,811
Total net assets or liabilities		**209,560**	-	-	**209,560**	**194,684**
Funds of the Charity						
Endowment funds (Note 15)		-			-	-
Restricted income funds (Note 15)			-		-	-
Unrestricted funds		209,560		-	209,560	194,684
Total funds		**209,560**	-	-	**209,560**	**194,684**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees (who are also directors for the purpose of company law) acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on 23/11/2023

L c Anderson
L c Anderson (Nov 23, 2023 13:14 GMT)

L Anderson
Chair Person (Director)Company
Registration No. 01288177

1 Basis of preparation

1.1 Accounting convention

These accounts 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 accounts 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).

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting Policies

2.1 Reconciliation with previous generally accepted accounting practice

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

2.2 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Income is the amount derived from the provision of goods/services, and stated after trade discounts.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

The charity has received government grants in the reporting period

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.3 Expenditure And Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year at cost, and cost at least £1000. Assets are depreciated on a straight line method using the rates below:

Plant & Machinery	25%
Fixtures, Fittings & Equipment	20%

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

3 Income

3.1 Analysis of income

	Unrestricted funds	Total funds	Prior year
	£	£	£
Donations and legacies:			
Donations and Gifts	3,858	3,858	5,632
Gift Aid	-	-	-
Legacies	-	-	-
General grants provided by government/othercharities	97,837	97,837	86,641
Membership subscriptions and sponsorships which are in substance donations	295	295	25
Donated goods, facilities and services	-	-	-
Other	-	-	-
Total	101,990	101,990	92,297
Charitable activities:			
Fundraising	2,456	2,456	991
Income from activities	111,756	111,756	78,126
Other	-	-	-
Total	114,212	114,212	79,117
Other trading activities:			
Utilities Recharge	8,175	8,175	6,249
Hairdressers, manicures and chiropody	1,404	1,404	1,257
Refreshments	2,649	2,649	1,662
Other	-	-	-
Total	12,228	12,228	9,168
Income from investments:			
Interest income	969	969	197
Dividend income	-	-	-
Rental and leasing income	-	-	-
Income from feed in Tariffs (from solar panels)	4,544	4,544	4,197
Total	5,513	5,513	4,395

4 Analysis of receipts of government grants

	2023 £	2022 £
Dacorum Borough Council	34,023	34,000
Hertfordshire County Council	62,314	51,666
Other Grants	1,500	975
	-	-
Total	**97,837**	**86,641**

From October 2016 the charity has not been funded directly by DBC, rather they now receive funding via Age UK Dacorum with whom they submitted a joint bid with them as lead bidder and the charity as sub contractor for a DBC tender for funding.

Since April 2022 the funding provided by Adult Care Services, Hertfordshire County Council (HCC) is now in the form of a grant and all aspects of the grant process are managed by Herts Community Foundation.

In the current year, an additional capital £10,000 grant was received from DBC (from their Communities Infrastructure levy) to purchase and install a new tilting bath to replace our beyond-repair old bath.

5 Expenditure on charitable activities

	Unrestricted funds	Total funds £	Prior year £
Staff Costs	151,441	151,441	127,384
Premises Costs	50,130	50,130	35,427
Administration Costs	13,166	13,166	15,923
Financial and other costs	532	532	9
Governance Cost	3,797	3,797	3,582
Total expenditure on charitable activities	219,067	219,067	182,324

6 Details of certain types of expenditure

6.1 Fees for examination of the accounts

	2023	2022
	£	£
Independent examiner's fees	1,183	1,175
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	2,615	2,407

7 Paid employees

7.1 Staff Costs

	2023	2022
	£	£
Salaries and wages	138,848	118,342
Social security costs	9,418	6,910
Pension costs (defined contribution pension plan)	2,188	1,807
Other employee benefits	-	-
Total staff costs	**150,454**	**127,059**

There has been no expenditure on staff working for the charity whose contracts are with and are paid by a related party.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No remuneration was paid to any trustee during the year ended 31 March 2023 and no expenses were paid out to any of the trustees.

Key management personnel were paid an annual gross salary of £34,800.

7.1 Average head count in the year

	2023	2022
Fundraising	-	-
Charitable Activities	7	6
Governance	-	-
Other	-	-
Total	**7**	**6**

8 Defined contribution pension scheme

(or defined benefit scheme accounted for as a defined contribution scheme)

Amount of contributions recognised in the SOFA as an expense £2188

9 Tangible fixed assets

9.1 Cost or valuation

	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	-	30,620	-	30,620
Additions	-	-	12,712	12,712
Revaluations	-	-	-	-
Disposals	-	15,137	-	15,137
Transfers *	-	-	-	-
At end of the year	**-**	**15,483**	**12,712**	**28,195**

9.2 Depreciation and impairments

At beginning of the year	-	24,534	-	24,534
Disposals	-	15,137	-	15,137
Depreciation	-	3,762	671	4,433
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	**13,159**	**671**	**13,830**

9.3 Net book value

Net book value at the beginning of the year	-	6,086	-	6,086
Net book value at the end of the year	-	**2,324**	**12,041**	**14,364**

10 Stocks

10.1 Carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

11 Debtors and prepayments

11.1 Analysis of debtors

	2023 £	2022 £
Trade debtors	-	-
Prepayments and accrued income	5,300	12,668
Other debtors	-	-
Total	5,300	12,668

11.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	2023 £	2022 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

12 Creditors and accruals

12.1 Analysis of creditors

	2023	2022
	£	£
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income (see below)	29,908	18,801
Taxation and social security	-	-
Other creditors	-	-
Total	**29,908**	**18,801**

12.2 Deferred income

Movement in deferred income account	2023	2022
	£	£
Balance at the start of the reporting period	10,610	13,740
Amounts added in current period	10,025	1,000
Amounts released to income from previous periods	- 3,071	- 4,130
Balance at the end of the reporting period	**17,564**	**10,610**

12.3 Members deferred income

Movement in deferred income account	2023	2022
	£	£
Balance at the start of the reporting period	899	5,230
Amounts added in current period	-	-
Amounts released to income from previous periods	-	- 4,331
Balance at the end of the reporting period	**899**	**899**

13 Provisions for liabilities and charges

For assets provided by DBC as part of the lease, provisions have been made for the deterioration in value of original DBC assets that have been in use for over 18 years, including central heating and radiators, sanitary ware and electrical installations for which there is a potential liability if/when the lease is terminated. The total provision is £13,108 including an accrual of £1,000 and net of any spending in the year. This provision will be reduced as specific expenditure is incurred replacing relevant DBC assets. The lease does not stipulate when the work needs to be carried out but the assets must be maintained.

A major refurbishment and repainting project is also required to meet the terms of the lease. The total provision is £4,703.

13.1 Movements in recognised provisions and funding commitment during the period

	2023	2022
	£	£
Balance at the start of the reporting period	15,811	17,057
Amounts added in current period	2,000	1,000
Amounts charged against the provision in the current period	- -	2,246
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**17,811**	**15,811**

14 Cash at bank and in hand

	2023	2022
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	174,136	173,426
Cash at bank and on hand	63,478	37,113
Other	-	-
Total	**237,613**	**210,539**

15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	194,684	233,943	(219,067)	-	-	209,560
Contingent	UR	Contingency	-	-	-	-	-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			194,684	233,943	- 219,067	-	-	209,560

15.2 Details of material funds held and movements during the PREVIOUS reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	192,031	184,977	(182,324)		-	194,684
Contingent	UR	Contingency	-	-	-		-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			192,031	184,977	- 182,324	-	-	194,684

HEMEL HEMPSTEAD DAY CENTRE LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 March 2023

The following pages do not form part of the statutory accounts.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2023

Income	2023	2022
	£	£
Utilities Recharge	8,175	6,249
Membership subscription	295	25
Other Income	-	-
Income from feed in Tariffs (from solar panels)	4,544	4,197
Income from activities	111,756	78,126
Hairdressers,manicures and chiropody	1,404	1,257
Other fund raising	2,456	991
Refreshments	2,649	1,662
Grants DBC	34,023	34,000
Grants HCC	62,314	51,666
Other Grants	1,500	975
General Donations	3,858	5,632
Investment Income	969	197
	233,943	**184,977**
Administrative Expenses	(219,067)	(182,324)
Surplus / (Deficit)	14,877	- 2,653

SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2023

Staff Costs	**2023**	**2022**
	£	**£**
Wages	150,454	127,059
Training Expenses	987	325
	151,441	**127,384**
Premises Costs		
Kitchen purchases	16,397	12,936
Insurance	1,349	1,334
Light and Heat	13,111	8,276
Repairs and maintainance	11,612	6,734
Cleaning	5,661	5,148
Rent Payable	-	-
Refurbishment Provision	1,000	-
Dilapidation Provision	1,000	1,000
	50,130	**35,427**
Administrative		
Printing, postage and stationary	113	373
Telephone	749	483
Transport	2,322	1,150
Entertaining	960	1,115
Depreciation	4,433	6,530
subscription	183	364
Equipment Hire	961	1,871
Sundry Expenses	601	1,380
Legal and professional	2,845	2,658
	13,166	**15,923**
Financial and other Costs		
Bank charge	532	9
	532	**9**
Governance Cost		
Independent Examiners Fees	1,183	1,175
Accountancy Fees	2,615	2,407
	3,797	**3,582**
	219,067	**182,324**

HEMEL HEMPSTEAD DAY CENTRE LIMITED

England & Wales - Charity number 272688

Accounts

Registered Charity Number 272688
Company Limited by Guarantee Number 1288177

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2022

Since 1924

HEMSLEYMILLER
Chartered Accountants

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Legal and Administrative Information

From: 1st April 2021 to 31st March 2022

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address:
(And company registered address)

Half Moon Yard
High Street
Hemel Hempstead
Hertfordshire
HP1 3AE

Tel: 01442 262 746

Charity Trustees who manage the charity:

1.	Mrs. Loretta Anderson	CHAIRPERSON
2.	Mrs. Janice Marshall	
3.	Mr. Richard Arthur Thorpe	
4.	Ms. Carol Atkinson	Resigned 15 November 2021
5.	Ms. Rosemary Ann Sutton	
6.	Mr. Alan Anderson	
7.	Ms. Christine Linda Howard	VICE CHAIRPERSON

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

Advisers: Hemsley Miller
Chartered Accountants
Unit 3 Bradbury's Court
Lyon Road
Harrow
Middlesex HA1 2BY

Banks: Nat West Bank
9 Bank Court
Hemel Hempstead
Hertfordshire HP1 1FB

COIF Bank
St Alphage House
2 Fore St
London EC2 5AQ

Description of Charity Trusts

Type of Governing Document:

The relevant details are in the charity's new memorandum and Articles of Association dated 20th November 2015 as amended by written resolution dated 19th December 2021.

How is the Charity Constituted?
The charity is a company limited by guarantee and does not have a share capital.

Trustee Selection:
A new trustee is selected by the board and goes through an induction process and finally registered by the charity at Companies House as a director of Hemel Hempstead Day Centre Ltd.

Additional Governance Issues

Induction/training of new trustees:
New trustees are inducted and trained into the charity. Most of the training programme involves becoming familiar with the charity's workings. New trustees are confirmed by a vote of the trustees at the AGM.

Charities Organisational Structure

The charity currently has six trustees responsible for the strategic direction and policy of the charity. Up to nine additional trustees can be appointed by the board. The trustees appoint a paid manager for the charity who is responsible for the day to day running of the charity and to ensure that the charity meets its obligations. The manager for the year was Ms. Sally Kingswell who has been with the charity for over twenty years. The manager is assisted by a team of paid staff and some unpaid volunteers. The charity spent £127,384 or 70% of its costs on staff.

Objectives and activities of the charity

The principal activity and objective of the charity is to relieve aged and infirm persons by providing, in the interests of social welfare, and with the object of improving their conditions of life, a day centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupation.

This was achieved by continuing to work in partnership with our existing funders to secure longer term funding to enhance the excellent service provided. We continually work to maintain such high standards of service by regular monitoring and evaluation.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit and have achieved further progress during the year as follows:

How our activities are now delivering public benefit

Unfortunately, The Day Centre was still closed at the start of the financial year and did not re-open until May 19th 2021, making it a little harder to maintain normal levels of public benefit in these circumstances. Even after The Day Centre re-opened, there was still a need to maintain social distancing restrictions which substantially reduced capacity both on transport and at The Day Centre. However, since it re-opened the following benefits are being provided:

A day at our centre gives members the opportunity to participate in discussions, games, quizzes, bingo, and seated exercises to music which they all love. They can also have baths, their nails

manicured, have their hair styled or cut in our own purpose-built salon and receive chiropody treatment. We also will have many more recreational activities and entertainment supplied by local musicians and trainers.

Our care staff serve our members a healthy nutritious hot two course lunch, together with breakfasts and refreshments throughout the day, all cooked daily on site by our own chef, to meet their dietary needs.

The benefits of attending the day centre contributes greatly to many of our members being able to stay in their own homes longer and enables home carers to be able to prolong caring for their loved ones in their own homes. This not only helps them but provides a benefit to adult care services who are coping with reduced funding to care for an ever-growing ageing population needing expensive residential care.

Our daily support to these families can also reduce the number of times our members and their carers, who are often elderly and frail themselves, visit doctors and hospitals as statistics show the elderly have far more health issues if they have social isolation, poor nutrition, and reduced mobility.

Members pay a small annual membership fee of £5, a charge for each contracted visit to the centre, and then a charge to cover all meals/refreshments taken at the centre. Such charges are set as low as possible but are necessary to ensure the charity broadly covers its overall annual costs, with a combination of charges, grants, and fund raising. Since we reopened a small number of members are now picked up from home by our driver using his own car and the charity then charges a transport charge.

Members, when they use the HCC transport, now a part of their Dial a Ride Service, to get to the day centre, are charged separately by HCC for this service.

Shortly after reopening the charity restarted providing hot lunches for various lunch clubs for the elderly across the borough as they gradually re-opened. Unfortunately, lunch clubs run by Age UK Dacorum, which operate from supported housing complexes, were not permitted to start, and subsequently these have only re-opened on a smaller scale such as coffee mornings with no current plans to restart as lunch clubs. These Age UK clubs normally accounted for nearly 50% of the lunch club meals the charity provided.

Staff and volunteers:

Our management and staff are the most important element in making the Day Centre a welcoming place for our elderly members. I would like to record our thanks to our management and staff for all their help and continued support throughout a difficult year, with the day centre re-opening on a phased basis as Covid pandemic restrictions were gradually lifted during the year.

When we re-opened, we had fewer members and virtually no lunch clubs operating so it was necessary to still restrict the hours of the cook and kitchen assistant. Gradually the hours have been increased as more members started coming to the centre and more lunch clubs re-opened but we are still working fewer hours in the kitchen than pre-pandemic. Again, from October 2021 one of our care staff has recently returned to working her original contracted hours but we are still saving the equivalent of two full time care staff compared with pre pandemic hours. Finally, we are now operating with just one part-time driver working fewer hours on driving compared with the two dedicated drivers pre pandemic.

Financial Review

On an accruals basis the charity generated a small profit of £2,653 for the year after charging depreciation of £6,530. This compares with a small budgeted loss for the year.

The charity remains on a sound financial footing, with cash at bank and on deposit of £210,541, a drop of £9061 from the previous year. However, this drop was only caused by a late final quarter grant payment of £12,668 from HCC.

Unfortunately, the Day Centre remained closed until 19th May 2021, and then only opened with around 10 members per day. As some restrictions were eased the charity was able to gradually increase daily attendance to nearer 20 per day by September 2021. However further increases in attendance were held back for the rest of the year as the centre was at capacity based on the prevailing covid restrictions and heavily reduced transport availability/capacity.

Statement on Reserve Policy

The charity maintains a single reserve fund. This reserve account totals £194,684 at the end of the year, compared with total reserves the previous year of £192,031. In the unlikely event that the charity should need to be wound down, the reserve fund would be used to fulfil the charity's obligations for as long as possible, and to ensure, as far as possible, alternative arrangements are found for all our members. The fund is also used to absorb any temporary reductions in our income, or unexpected expenditure. The Charity's Reserves Policy requires that the charity maintains reserves in the range of 50%-100% of the next year's annual budgeted expenditure. At the end of the year the charity had no restricted funds. The trustees remain confident that these reserves are adequate for all such needs.

Statement on Fundraising Activities

The Day Centre regularly undertakes local fundraising activities mainly involving members. Raffles and bingo are the most popular form of fundraising activities. All funds raised by this are used to contribute towards the costs of providing the daily fresh lunch service. Funds raised during the year gradually improved as more members were able to attend.

Principle Source of Funds

About 46% of the funds (£85,666) was provided by contract funding from Adult Care Services, Hertfordshire County Council (HCC) and Dacorum Borough Council (DBC). The contract funding we receive from DBC is paid to us via Age UK Dacorum as we are subcontracted to them to provide a share of the service outcomes required by DBC to fulfill their social isolation contract.

We thank HCC and DBC for their continued financial support. We would also like to acknowledge the benefit and security provided to the charity by the provision of the day centre building by DBC (at a peppercorn rent), and for allowing us to secure these facilities until 2028.

How Expenditure has supported Key Objectives of the Charity

The main activity during the year was to get the day centre charity up and running again whilst keeping everyone as safe as possible in the face of changing levels and variants of Covid, and operating the whole year under some elements of Covid restrictions both at the centre and on transport. Challenges were presented as some members were clearly adversely affected in either or both their physical and mental health because of their isolation whilst the day centre was closed.

A number of our former members never returned at all after the pandemic, many had become too frail, moved on to care homes, and some had passed away. Other challenges in opening the centre included running whilst managing social distancing for both staff and members, while doing our best to still make the centre and its activities attractive for members with low numbers attending due to the restrictions. By the end of September 2021, we had successfully gradually increased attendances to just under 20 paid members per day, but numbers could then not be increased due to continued recommended Covid social distancing requirements, particularly on transport.

By September the charity was also able to again start running chair dancing. This remains our most popular activity and was again a great success with many of our very immobile members inspired into movement by a very talented instructor. These classes will be funded for at least the next financial year, partly helped by donations already received.

We replaced the very old and inefficient fluorescent lighting in both our main dining hall and lounge with modern and more energy efficient LED lighting at a cost of just under £2300, replacing assets provided by DBC as part of their original fixtures and fittings and which the charity is now required to repair, maintain, and replace as necessary under the terms of our lease.

The charity again spent time and resource during the year working in collaboration with other partners to further develop Dacortium Limited, a voluntary sector consortium. Dacortium now employees 12 staff which includes an administrator and 11 of the Community Link [originally called Community Navigators] and GP Link workers who make up a large part of the Dacorum Social Prescribing scheme, funded by contracts from the HCCG and HCC. Our Chair is on the board of Dacortium.

Risks

Reductions in funding from Herts County Council (HCC) and Dacorum Borough Council (DBC) remain one of the major risks for the day centre. DBC has already moved to a tender/commission basis from October 2016. We are pleased to advise that DBC funding, on a service fee basis via Age UK Dacorum, had been extended by two years to September 2021, subject to continuing to meet contract performance requirements and is now expected to be extended to September 2023.

HCC agreed to continue funding the charity until 31st March 2022 but notified us that they would not be directly funding any day centres or similar activities from April 22. However, they would still allocate money for the next two or three years in the form of grants via Herts Community Foundation. All day centres were invited to apply to HCF for this funding, with a process that re-started in September 2021, with applications needing to be submitted before the end of October 2021. HCC worked with HCF in the review process of these applications.
The charity completed and submitted this application in October 2021 and were notified in early January 2022 that our application was successful, awarding us a grant of £53000 per annum for two years (subject to meeting grant terms and conditions). Currently it is unclear if further money will be available after the 2-year period, whether there will be a third year of grant and what will happen after that.

From July 2021 transport arrangements for our clients who use HCC transport were changed, requiring them to pay directly for their transport to HCC. This led to a significant reduction in our income, meaning we could not continue to fund our own transport using a suitable tail -lift hired bus. We have used our driver and his car to get members to the day centre (typically 4 people per day). However, there is a risk that these changes have reduced the number of members able to get to the day centre, particularly those from outside Hemel Hempstead.

Increased costs for Energy are currently a risk for the charity. We have regularly fixed energy contracts for a number of years ahead and our current gas contract extends beyond 2023.

Unfortunately, our electricity contract expired in September 2022 and the replacement contract has seen an increase in unit costs of well in excess of 100%. Whilst our solar panels reduce our overall consumption of electricity, the impact is still likely to increase our energy costs by over £7000 a year, before any temporary support from the government which so far only lasts for 6 months but could offer a temporary reduction of up to £2000. Part of site energy costs are recharged to Age UK Dacorum who use the upper level of the building, reducing the net impact on our overall energy costs.

Future Plans

Our key challenge for the next two years is to gradually build our membership and attendances back to pre-pandemic levels of around 28 paid attendances per day. We plan to improve our marketing including updating our website, carrying out localised advertising including with social media, and offering more free taster days. We also need to work closely with CAD to ensure that anyone who needs transport to get into the centre can do so using their community car scheme.

To improve the running of the day centre and also provide adequate cover when the manager is away, we have recently created a new position of deputy manager. We filled this position in October 2022 by promoting one of our senior care staff to this position.

Our cook who travelled from Chesham found it increasingly expensive and resigned, leaving in July 2022. Despite an extensive search and targeted advertising, it was difficult to find a replacement. The charity also recognised that lunch club volumes were 50% less than pre-pandemic levels. A review by the day centre manager (closely involved in kitchen activity) plus excellent support from the kitchen assistant indicated that changing the kitchen set up would be the solution. The result was that the kitchen assistant was promoted to assistant cook, working extra hours, and we were then able to recruit a part time cook starting in October 2022 working just 21 hours a week. The new arrangement should reduce kitchen staff costs, reducing the impact of reduced lunch club activity and revenue.

We also have preliminary plans to run a lunch club ourselves at the day centre using our conservatory once the new kitchen set up is robust and firmly established, providing not only nutritious food and company, but also a warm place to meet. We feel this is particularly needed with the closing of the Age UK lunch clubs and the cost-of-living crisis putting lonely older people at risk from the cold, or maybe not eating well. This will mean that more of the elderly of Dacorum can make use of our purpose-built facilities. To support this, we are recruiting volunteers.

As mentioned above, the charity has already received a grant of £53,000 from HCF to support the costs of running the day centre for the year 2022/23 and is due a similar grant for the year 2023/24, subject to meeting all the terms of that grant including submitting required monitoring information. Having a plan to deal with any subsequent reduction or loss of grant funding from this source is a priority over the next 18 months.

A major challenge for the charity is to deal with the consequences of the changed HCC transport services, and the charity has made some progress on this. When the day centre reopened, County Transport was unable to permit use of their shared bus due to Covid restrictions and this continued through to end of March 2022. We then planned to restart sharing this bus but were unable to reach agreement with County Transport, so needed an alternative solution. Fortunately, whilst not perfect, we have organised with Community Action Dacorum Transport Department to direct our members needing transport to their established volunteer run Community Car Scheme. Our members contact CAD, and if CAD have suitable volunteers, they then handle member payments plus recruiting, training, and managing the volunteers. Also, some Family Carers now transport members in their own cars, although many members do not have carers to do this. However, we still need to find solutions, or some support funding to enable members in Tring, Berkhamsted,

Bovingdon and rural areas of Dacorum, to be able to pay the extra transport costs to get to the day Centre. Before the HCC transport changes all our members needing transport to and from their homes across the borough paid the same nominal charge.

The charity has for many years provided bathing facilities, but our very old purpose-built tilting bath was beyond economic repair. To replace this bath with a similar one would cost up to £14000 including installation and we had to consider discontinuing this service. However, thanks to sterling work from our day centre manager Sally Kingswell in conjunction with councillor Rob Beauchamp, a proposal for funding was put to DBC, who then very generously agreed to fund the purchase to allow this key service for the day centre to continue for many years. Since the year end we have actually received the grant, authorised the purchase and installation, and our plans are to have this operational in early 2023 – the older bath being used in the meantime.

Trustees' Responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing their report) of which the charity's independent examiner are unaware, and

- the trustees have taken all the steps that they ought to have taken to make available any relevant audit information and to establish that the charity's independent examiners are aware of that information.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees declare that they have approved the trustees' report (including directors' report) above.

By order of the Board

.....
Ms. Loretta Anderson
Chairperson

Dated: 04/11/22

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES of HEMEL HEMPSTEAD DAY CENTRE LIMITED

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 11 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....

Ali. T. Miah BSc (Hon) FCA AFTA
Hemsley Miller
Chartered Accountants

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

Dated: 24/11/2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	92,297	-	-	92,297	156,530
Charitable activities	79,117	-	-	79,117	13,802
Other trading activities	9,168	-	-	9,168	4,240
Investments	4,395	-	-	4,395	4,230
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	184,977	-	-	184,977	178,803
Expenditure (Notes 5)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	182,324	-	-	182,324	209,363
Separate material expense item	-	-	-		-
Other	-	-	-	-	-
Total	182,324	-	-	182,324	209,363
Net income/(expenditure) before tax for the reporting period	2,653	-	-	2,653	(30,560)
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	2,653	-	-	2,653	(30,560)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	2,653	-	-	2,653	(30,560)
Extraordinary items	-	-	-	-	
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	2,653	-	-	2,653	(30,560)
Reconciliation of funds:					
Total funds brought forward	192,031	-	-	192,031	222,591
Total funds carried forward	194,684	-	-	194,684	192,031

The income and expenditure account has been prepared on the basis that all operations are continuing operations. There are no recognized gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 24 from part of the financial statements.

BALANCE SHEET
AS AT 31 March 2022

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 9)	6,087	-	-	6,087	12,617
Total fixed assets		6,087	-	-	6,087	12,617
Current assets						
Stocks	(Note 10)	-	-	-	-	-
Debtors	(Note 11)	12,668	-	-	12,668	-
Cash at bank and in hand	(Note 14)	210,541	-	-	210,541	219,602
Total current assets		223,209	-	-	223,209	219,602
Creditors: amounts falling due within one year	(Note 12)	18,802	-	-	18,802	23,130
Net current assets/(liabilities)		204,407	-	-	204,407	196,472
Total assets less current liabilities		210,495	-	-	210,495	209,089
Provisions for liabilities	(Note 13)	15,811	-	-	15,811	17,058
Total net assets or liabilities		194,684	-	-	194,684	192,031
Funds of the Charity						
Endowment funds	(Note 15)	-			-	-
Restricted income funds	(Note 15)		-		-	-
Unrestricted funds		194,684		-	194,684	192,031
Total funds		194,684	-	-	194,684	192,031

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees (who are also directors for the purpose of company law) acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on 24/11/22

.....

L Anderson
Chair Person (Director)Company
Registration No. 01288177

1 Basis of preparation

1.1 Accounting convention

These accounts 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 accounts 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).

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting Policies

2.1 Reconciliation with previous generally accepted accounting practice

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

2.2 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Income is the amount derived from the provision of goods/services, and stated after trade discounts.

1 Basis of preparation

1.1 Accounting convention

These accounts 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 accounts 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).

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting Policies

2.1 Reconciliation with previous generally accepted accounting practice

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

2.2 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Income is the amount derived from the provision of goods/services, and stated after trade discounts.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

The charity has received government grants in the reporting period

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.3 Expenditure And Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year at cost, and cost at least £1000. Assets are depreciated on a straight line method using the rates below:

Plant & Machinery	25%

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

3 Income

3.1 Analysis of income

	Unrestricted funds	Total funds	Prior year
	£	£	£
Donations and legacies:			
Donations and Gifts	5,632	5,632	5,707
Gift Aid	-	-	-
Legacies	-	-	-
General grants provided by government/othercharities	86,641	86,641	150,824
Membership subscriptions and sponsorships which are in substance donations	25	25	-
Donated goods, facilities and services	-	-	-
Other	-	-	-
Total	92,297	92,297	156,530
Charitable activities:			
Fundraising	991	991	2,441
Income from activities	78,126	78,126	778
Other	-	-	10,583
Total	79,117	79,117	13,802
Other trading activities:			
Utilities Recharge	6,249	6,249	4,240
Hairdressers, manicures and chiropody	1,257	1,257	-
Refreshments	1,662	1,662	-
Other	-	-	-
Total	9,168	9,168	4,240
Income from investments:			
Interest income	197	197	527
Dividend income	-	-	-
Rental and leasing income	-	-	-
Income from feed in Tariffs (from solar panels)	4,197	4,197	3,703
Total	4,395	4,395	4,230

4 Analysis of receipts of government grants

	2022	2021
	£	£
Dacorum Borough Council	34,000	44,000
Hertfordshire County Council	51,666	49,679
Other Grants	975	57,145
	-	-
Total	**86,641**	**150,824**

From October 2016 the charity have not been funded directly by DBC, rather they now receive funding via Age UK Dacorum with whom they submitted a joint bid with them as lead bidder and the charity as sub contractor for a DBC tender for funding.

5 Expenditure on charitable activities

	Unrestricted funds	Total funds	Prior year
		£	£
Staff Costs	127,384	127,384	180,300
Premises Costs	35,427	35,427	13,888
Administration Costs	15,923	15,923	11,794
Financial and other costs	9	9	-
Governance Cost	3,582	3,582	3,380
Total expenditure on charitable activities	182,324	182,324	209,363

6 Details of certain types of expenditure

6.1 Fees for examination of the accounts

	2022	2021
	£	£
Independent examiner's fees	1,175	1,168
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	2,407	2,213

7 Paid employees

7.1 Staff Costs

	2022	2021
	£	£
Salaries and wages	118,342	168,454
Social security costs	6,910	11,040
Pension costs (defined contribution pension plan)	1,807	806
Other employee benefits	-	-
Total staff costs	**127,059**	**180,300**

There has been no expenditure on staff working for the charity whose contracts are with and are paid by a related party.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No remuneration was paid to any trustee during the year ended 31 March 2022 and no expenses were paid out to any of the trustees.

Key management personnel were paid an annual gross salary of £33,300.

7.1 Average head count in the year

	2022	2021
Fundraising	-	-
Charitable Activities	6	9
Governance	-	-
Other	-	-
Total	6	9

8 Defined contribution pension scheme

(or defined benefit scheme accounted for as a defined contribution scheme)

Amount of contributions recognised in the SOFA as an expense £1807

9 Tangible fixed assets

9.1 Cost or valuation

	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	-	30,620	-	30,620
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	30,620	-	30,620

9.2 Depreciation and impairments

At beginning of the year	-	18,004	-	18,004
Disposals	-	-	-	-
Depreciation	-	6,530	-	6,530
Impairment	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	24,534	-	24,534

9.3 Net book value

Net book value at the beginning of the year	-	12,616	-	12,616
Net book value at the end of the year	-	6,086	-	6,086

10 Stocks

10.1 Carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

11 Debtors and prepayments

11.1 Analysis of debtors

	2022 £	2021 £
Trade debtors	-	-
Prepayments and accrued income	12,668	-
Other debtors	-	-
Total	12,668	-

11.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	2022 £	2021 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

12 Creditors and accruals

12.1 Analysis of creditors

	2022	2021
	£	£
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income (see below)	18,801	23,130
Taxation and social security	-	-
Other creditors	-	-
Total	**18,801**	**23,130**

12.2 Deferred income

Movement in deferred income account	2022	2021
	£	£
Balance at the start of the reporting period	13,740	14,069
Amounts added in current period	1,000	2,686
Amounts released to income from previous periods	- 4,130	- 3,015
Balance at the end of the reporting period	**10,610**	**13,740**

12.3 Members deferred income

Movement in deferred income account	2022	2021
	£	£
Balance at the start of the reporting period	5,230	5,585
Amounts added in current period	-	-
Amounts released to income from previous periods	- 4,331	- 355
Balance at the end of the reporting period	**899**	**5,230**

13 Provisions for liabilities and charges

For assets provided by DBC as part of the lease, provisions have been made for the deterioration in value of original DBC assets that have been in use for over 18 years, including central heating and radiators, sanitary ware and electrical installations for which there is a potential liability if/when the lease is terminated. The total provision is £12,108 including an accrual of £1,000 and net of any spending in the year. This provision will be reduced as specific expenditure is incurred replacing relevant DBC assets. The lease does not stipulate when the work needs to be carried out but the assets must be maintained.

A major refurbishment and repainting project is also required to meet the terms of the lease. The total provision is £3,703.

13.1 Movements in recognised provisions and funding commitment during the period

	2022	2021
	£	£
Balance at the start of the reporting period	17,057	17,057
Amounts added in current period	1,000	-
Amounts charged against the provision in the current period	2,246	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**15,811**	**17,057**

14 Cash at bank and in hand

	2022	2021
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	173,426	173,334
Cash at bank and on hand	37,113	46,266
Other	-	-
Total	**210,539**	**219,600**

15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

[1] Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR [1]	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	192,031	184,977	(182,324)	-	-	194,684
Contingent	UR	Contingency	-	-	-	-	-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			192,031	184,977	- 182,324	-	-	194,684

15.2 Details of material funds held and movements during the PREVIOUS reporting period

[1] Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR [1]	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	222,591	178,803	(209,363)		-	192,031
Contingent	UR	Contingency	-	-	-		-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			222,591	178,803	- 209,363	-	-	192,031

HEMEL HEMPSTEAD DAY CENTRE LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 March 2022

The following pages do not form part of the statutory accounts.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2022

Income	2022	2021
	£	£
Utilities Recharge	6,249	4,240
Membership subscription	25	-
Other Income	-	10,583
Income from feed in Tariffs (from solar panels)	4,197	3,703
Income from activities	78,126	778
Hairdressers,manicures and chiropody	1,257	-
Other fund raising	991	2,441
Refreshments	1,662	-
Grants DBC	34,000	44,000
Grants HCC	51,666	49,679
Other Grants	975	57,145
General Donations	5,632	5,707
Investment Income	197	527
	184,977	**178,803**
Administrative Expenses	(182,324)	(209,363)
Surplus / (Deficit)	2,653	(30,560)

SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2022

Staff Costs	2022	2021
	£	£
Wages	127,059	180,300
Training Expenses	325	-
	127,384	180,300
Premises Costs		
Kitchen purchases	12,936	1,358
Insurance	1,334	1,322
Light and Heat	8,276	4,816
Repairs and maintainance	6,734	4,929
Cleaning	5,148	1,463
Rent Payable	-	-
Refurbishment Provision	-	-
Dilapidation Provision	1,000	-
	35,427	13,888
Administrative		
Printing, postage and stationary	373	45
Telephone	483	446
Transport	1,150	540
Entertaining	1,115	-
Depreciation	6,530	7,655
subscription	364	336
Equipment Hire	1,871	-
Sundry Expenses	1,380	-
Legal and professional	2,658	2,773
	15,923	11,794
Financial and other Costs		
Bank charge	9	-
	9	-
Governance Cost		
Independent Examiners Fees	1,175	1,168
Accountancy Fees	2,407	2,213
	3,582	3,380
	182,324	209,363

HEMEL HEMPSTEAD DAY CENTRE LIMITED

England & Wales - Charity number 272688

Accounts

Registered Charity Number 272688
Company Limited by Guarantee Number 1288177

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2021

Since 1924

HEMSLEYMILLER
Chartered Accountants

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Legal and Administrative Information

From: 1st April 2020 to 31st March 2021

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address:
(And company registered address)

Half Moon Yard
High Street
Hemel Hempstead
Hertfordshire
HP1 3AE

Tel: 01442 262 746

Charity Trustees who manage the charity:

1.	Mrs. Loretta Anderson	CHAIRPERSON
2.	Mrs. Janice Marshall	
3.	Mr. Richard Arthur Thorpe	
4.	Ms. Carol Atkinson	Resigned 15 November 2021
5.	Ms. Rosemary Ann Sutton	
6.	Mr. Alan Anderson	
7.	Ms. Christine Linda Howard	VICE CHAIRPERSON

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

Advisers: Hemsley Miller
Chartered Accountants
Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

Banks: Nat West Bank
9 Bank Court
Hemel Hempstead
Hertfordshire HP1 1FB

COIF Bank
St Alphage House
2 Fore St
London EC2 5AQ

Description of Charity Trusts

Type of Governing Document:

The relevant details are in the charity's new memorandum and Articles of Association dated 20th November 2015.

How is the Charity Constituted?
The charity is a company limited by guarantee and does not have a share capital.

Trustee Selection:
A new trustee is selected by the board and goes through an induction process and finally registered by the charity at Companies House as a director of Hemel Hempstead Day Centre Ltd.

Additional Governance Issues

Induction/training of new trustees:
New trustees are inducted and trained into the charity. Most of the training programme involves becoming familiar with the charity's workings. New trustees are confirmed by a vote of the trustees at the AGM.

Charities Organisational Structure

The charity currently has six trustees responsible for the strategic direction and policy of the charity. Up to nine additional trustees can be appointed by the board. The trustees appoint a paid manager for the charity who is responsible for the day to day running of the charity and to ensure that the charity meets its obligations. The manager for the year was Ms. Sally Kingswell who has been with the charity for over twenty years. The manager is assisted by a team of paid staff and some unpaid volunteers. The charity spent £180,300 or 86% of its costs on staff, (although £57000 was recovered under the Furlough Scheme).

Objectives and activities of the charity

The principal activity and objective of the charity is to relieve aged and infirm persons by providing, in the interests of social welfare, and with the object of improving their conditions of life, a day centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupation.

This was achieved by continuing to work in partnership with our existing funders to secure longer term funding to enhance the excellent service provided. We continually work to maintain such high standards of service by regular monitoring and evaluation.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit and have achieved further progress during the year as follows:

Unfortunately, The Day Centre had to remain closed throughout the financial year and did not re-open until May 19th2021, making it harder to maintain normal levels of public benefit in these extreme circumstances.

How our activities delivered public benefit for the year ended 31st March 2021

Our first activity once the day centre was closed was to discuss with our staff how we could maintain contact with our members, check that they are well and deal with any problems or needs they have. All our care staff (most of whom were furloughed) immediately volunteered to maintain contact with

our members and a plan was drawn up for members to be linked to individual care staff for regular contact by phone. The team kept in touch and fed back via What's app to the rest of the team/senior staff daily to ensure a consistent approach to help resolve problems for our members, whilst also giving them a phone befriender to help support their mental wellbeing and alleviate some of their isolation.
Our non-furloughed staff worked on risk assessments for the eventual re-opening with individual assessments for each user.

How our activities are now delivering public benefit after re-opening on 19th May 2021

Even once The Day Centre re-opened, there was still a need to maintain social distancing restrictions which substantially reduced capacity both on transport and at The Day Centre. However, since it re-opened the following benefits are being provided:

A day at our centre gives members the opportunity to participate in discussions, games, quizzes, bingo and seated exercises to music which they all love. They can also have baths, their nails manicured, have their hair styled or cut in our own purpose-built salon and receive chiropody treatment. We also will have many more recreational activities and entertainment supplied by local musicians and trainers as restrictions permit.

Our care staff serve our members a healthy nutritious hot two course lunch, together with breakfasts and refreshments throughout the day, all cooked daily on site by our own chef, to meet their dietary needs.

The benefits of attending the day centre contributes greatly to many of our members being able to stay in their own homes longer and enables home carers to be able to prolong caring for their loved ones in their own homes. This not only helps them but provides a benefit to adult care services who are coping with reduced funding to care for an ever-growing ageing population needing expensive residential care.

Our daily support to these families can also reduce the number of times our members and their carers, who are often elderly and frail themselves, visit doctors and hospitals as statistics show the elderly have far more health issues if they have social isolation, poor nutrition and reduced mobility.

Members pay a small annual membership fee of £5, a charge for each contracted visit to the centre, and then a charge to cover all meals/refreshments taken at the centre. Where members are picked up from home by our transport there is also a charge. Such charges are set as low as possible but are necessary to ensure the charity broadly covers its overall annual costs, with a combination of charges, grants, and fund raising. Members are charged separately by HCC for use of HCC transport

Recently, the charity has been able to restart providing hot lunches for various lunch clubs for the elderly across the borough as they have been gradually re-opening. Unfortunately, lunch clubs run by Age UK Dacorum which, operate from supported housing complexes are still not permitted to start, and these normally account for nearly 50% of the lunch club meals provided.

Staff and volunteers:

Our management and staff are the most important element in making the Day Centre a welcoming place for our elderly members. I would like to record our thanks to our management and staff team for all their help and continued support throughout a very difficult year, with the day centre closed due to the Covid pandemic restrictions.
In view of the low pay of our staff and the fact that most worked 30 hours a week it was decided to continue to pay 100% of salaries to all staff including topping up the pay of the furloughed staff. It was known in August 2020 that the government-financed furlough scheme which was supporting

continued employment of some of our staff was due to finish at end of October 2020, and it was clear that we needed to develop a new staffing structure to minimalize losses. The furlough scheme was actually subsequently extended but we still needed a lower cost structure and fewer hours to enable us to operate the day centre based on lower attendances and much lower income, because of the impact of coronavirus on our capacity.

In August 2020 we carried out a detailed consultation with our staff to try to avoid compulsory redundancies once the furlough scheme ended. As a result of this consultation, two staff opted for voluntary redundancy, our kitchen assistant, and a driver. A further five staff agreed to reduce their contractual hours by roughly 50% which was implemented from 1st January 2021. Since March 2021, one of the staff who was working on reduced hours, decided to leave and we decided not to replace her. We stopped claiming any furlough payments from 1st May 2021. Subsequently our cook retired in June 2021, and we recruited a new cook. By October 2021 we needed to recruit a kitchen assistant, but we are still working fewer hours in the kitchen than pre-pandemic. Again, from October 2021 one of our care staff has recently returned to working her original contracted hours but we are still saving the equivalent of two full time care staff compared with pre pandemic hours. Finally, we are still operating with just one part-time driver compared with two pre pandemic.

Financial Review

On an accruals basis the charity generated a loss of £30,560 for the year after charging depreciation of £7,655. One reason the charity incurred this loss was because there was no member income at all for the year. The loss also arose from redundancy payments of over £7,000 to the two staff who took voluntary redundancy. The loss was also incurred because the charity initially agreed to pay furloughed staff 100% of salaries, and this subsequently continued through to 31st December 2020, leading to a top up of 20% (and more in August-October as the government contribution reduced). The charity also took extreme care to ensure that each month staff with salaries at least equivalent to all funding by DBC and HCC were not furloughed. The furlough support from the government still totaled nearly £57000 in the year and this definitely enabled the charity to retain all but two of its staff throughout the whole year. Whilst the charity also claimed a £10000 Covid grant from DBC this was insufficient to cover costs including depreciation of £7655 and overheads including accounting, HR costs (Peninsula), insurance, and utility costs.

However, after the loss this year the charity still remains on a sound financial footing, with cash at bank and on deposit of £219,602, a drop of £22,828 from last year.

Unfortunately, the Day Centre remained closed until 19th May 2021, and then only opened with around 10 members per day. As some restrictions were eased the charity has been able to gradually increase daily attendance to nearer 20 per day by September 2021. However further increases in attendance are unlikely for some time as the centre is near capacity based on current covid restrictions and heavily reduced transport availability/capacity. Our current estimate is for a loss of up to £10,000 for the current year, assuming the current covid requirements stay the same in how they affect either the day centre or our transport capacity.

Statement on Reserve Policy

The charity maintains a single reserve fund. This reserve account totals £192,031 at the end of the year, compared with total reserves the previous year of £222,591. In the unlikely event that the charity should need to be wound down, the reserve fund would be used to fulfil the charity's obligations for as long as possible, and to ensure, as far as possible, alternative arrangements are found for all our members. The fund is also used to absorb any temporary reductions in our income, or unexpected expenditure. The Charity's Reserves Policy requires that the charity maintains reserves in the range of 50%-100% of the next year's annual budgeted expenditure.
At the end of the year the charity had no restricted funds.

The trustees remain confident that these reserves are adequate for all such needs.

Statement on Fundraising Activities

When open The Day Centre regularly undertakes local fundraising activities mainly involving members. Raffles and bingo are the most popular form of fundraising activities. All funds raised by this are used to contribute towards the costs of providing the daily fresh lunch service. No such funds were raised during the year as the day centre was closed

Principle Source of Funds

About 52% of the funds (£93,979) was provided by contract funding from Adult Care Services, Hertfordshire County Council (HCC) and Dacorum Borough Council (DBC) including a £10,000 Covid support grant. Obviously, the percentage funding reflects the absence of member contributions given that the day centre was closed to members. The contract funding we receive from DBC is paid to us via Age UK Dacorum as we are subcontracted to them to provide a share of the service outcomes required by DBC to fulfill their social isolation contract. The charity also benefited from payments of £56,845 from HMRC towards the costs of furloughed staff.

We thank HCC and DBC for their continued financial support. We would also like to acknowledge the benefit and security provided to the charity by the provision of the day centre building by DBC (at a peppercorn rent), and for allowing us to secure these facilities until 2028.

How Expenditure has supported Key Objectives of the Charity

The charity again spent time and resource during the year working in collaboration with other partners to further develop Dacortium Limited, a voluntary sector consortium. Dacortium now employees 12 staff as part of the community navigator and community link worker service team and is funded by contracts from the HCCG and HCC. Our Chair is on the board of Dacortium.

The Charity started work in February 2020 on the HCC Framework Tender which was an opportunity to expand the services provided by the day centre, with more individual support and care-based activity in addition to current day centre activity. The tender process was suspended in April 2020 and recommenced in February 2021. A lot of time and effort was put into the tender process both last year and when the tender recommenced, and we firmly believed we had submitted a good enough response to be included on the framework. Unfortunately, we were advised at end of July 2021 that our application was unsuccessful as we did not get enough points to meet the selection criteria for the framework, and a brief written explanation of our scoring was provided. With a competitive tender there are no discussion opportunities on exactly what was expected and needed, and we still remain unclear as to what they wanted and disappointed with the outcome. The charity had previously only been involved in one tender for adult social services. However, we do intend to apply again if there is an opportunity in the future to join the framework.

Risks

When the day centre re-opened in May 2021, capacity reductions necessary to minimise any risk of coronavirus infections, continued to reduce the number of members on site on any day which in turn significantly reduced our income. Lunch clubs faced similar restrictions so that our income from these clubs is similarly affected. Although some restrictions have now eased, how long we need to operate with some capacity reduction and the subsequent lower income is currently the major risk to the financial outcome for the charity for the next year. Reductions in our staffing levels and salary cost which have been implemented will only partially mitigate some of this lower income. There is also some risk that some restrictions may need to be reimposed if Covid levels increase which would once again reduce the number of members allowed at the day centre on any one day.

Reductions in funding from Herts County Council (HCC) and Dacorum Borough Council (DBC) also remain one of the major risks for the day centre. DBC has already moved to a tender/commission basis from October 2016. We are pleased to advise that DBC funding, on a service fee basis via Age UK Dacorum, had been extended by two years to September 2021, subject to continuing to meet contract performance requirements and is now expected to be extended to September 2023.

The charity can confirm that HCC have recently agreed to continue funding the charity until 31st March 2022. From April 2022, HCC will no longer directly fund day centres and similar activities but will still allocate money for the next two years and possibly for a further year to Herts Community Foundation who will administer the process by awarding grants. All day centres have been invited to apply to HCF for funding, with a process that re-started in September 2021, with applications needing to be submitted before the end of October 2021 and with decisions due to made and notified to applicants by November 2021. HCC will work with HCF in the review process of these applications. This process was actually started in January 2020 but was suspended in April 2020 due to Covid. The charity was able to obtain its earlier draft submission and to update this, and subsequently completed this new application and submitted this in October 2021. This process is not a tender but a grant process and follows a supportive approach. There should be an opportunity to discuss with HCF if the application, or any part of it is deficient. However, the amount of grant if any, will also depend on the total funding available and the number of applicants and total amount requested. We hope to be successful in our application but there remains a risk that we may not get funded or if funded may not get the same amount as previously paid under the previous HCC contract.

The day centre charged all users of transport in Dacorum a flat fee whether they used our bus or HCC provided buses. Thus, everyone using the day centre needing transport paid the same amount and with a small subsidy we could run our own bus and also maximize available transport every day. HCC had provided 2 buses (one shared) providing about 60% of our transport service, picking up and returning members to their homes. The day centre provided one bus using our drivers and a hired bus. However, from July 2021 our clients who use HCC transport are required to make a separate payment to HCC. As previously advised to HCC, this has led to a significant reduction in our income, meaning we cannot realistically continue to fund our own transport service. We typically carried 9 people per day on our bus. Temporarily we have used our driver and his car to get members to the day centre (currently 4 people each day). With very frail elderly members, and wheelchairs/walking frames this is not a satisfactory solution but does get members to the centre who might otherwise be excluded. There is a substantial risk that the effect of HCC transport changes will reduce the number of members able to get to the day centre particularly those from outside Hemel Hempstead.

Since the day centre reopened HCC transport has stopped our use of the shared bus and the charity is unclear whether this is a permanent withdrawal or simply part of current Covid restrictions. Again, there is a risk that this will reduce capacity at the day centre. Some carers mitigate this by transporting frail elderly members in their cars but for members this can be quite a difficult experience and not all members have carers to do this.

Future Plans

As mentioned above, the charity has applied to HCF for a grant to support the costs of running of the day centre, replacing previous funding provided under a contract with HCC and we are due to hear the result in November 2021

The manager and all staff who had already all been double vaccinated, were all back at the day centre from early April preparing for the re-opening and also giving the building and all equipment a thorough hygiene clean. The day centre re-opened to members in May 2021 initially with only a

maximum of 10 people per day and with strict adherence to 2-metre distancing. Members needed to be double vaccinated to attend. As previously stated, as restrictions were eased, we have been able to quickly increase attendances and currently have nearly 20 members attending each day. When current restrictions are lifted, we hope to build back to at least 25 members per day, providing we have enough transport capacity.

One of our priorities, as soon as changes to Covid restrictions permit an increase in the day centre capacity, is to push for previous capacity on HCC buses to be made available. Once this is fully used, we need to consider expanding use of private car and drivers or volunteers, or looking at taxi services.

Trustees' Responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing their report) of which the charity's independent examiner are unaware, and

- the trustees have taken all the steps that they ought to have taken to make available any relevant audit information and to establish that the charity's independent examiners are aware of that information.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees declare that they have approved the trustees' report (including directors' report) above.

By order of the Board

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Ms. Loretta Anderson
Chairperson

Dated: Nov 24, 2021 .....

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES of HEMEL HEMPSTEAD DAY CENTRE LIMITED

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 11 to 21

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ali Miah
Ali Miah (Nov 24, 2021 14:36 GMT)

.....

Ali. T. Miah BSc (Hon) FCA AFTA
Hemsley Miller
Chartered Accountants

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

Dated: Nov 24, 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2021

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	156,530	-	-	156,530	86,711
Charitable activities	13,802	-	-	13,802	174,071
Other trading activities	4,240	-	-	4,240	11,656
Investments	4,230	-	-	4,230	5,157
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	178,803	-	-	178,803	277,595
Expenditure (Notes 5)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	209,363	-	-	209,363	282,845
Separate material expense item	-	-	-		-
Other	-	-	-	-	-
Total	209,363	-	-	209,363	282,845
Net income/(expenditure) before tax for the reporting period	(30,560)	-	-	(30,560)	(5,250)
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	(30,560)	-	-	(30,560)	(5,250)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(30,560)	-	-	(30,560)	(5,250)
Extraordinary items	-	-	-	-	
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	**(30,560)**	-	-	**(30,560)**	**(5,250)**
Reconciliation of funds:					
Total funds brought forward	222,591	-	-	222,591	227,841
Total funds carried forward	**192,031**	-	-	**192,031**	**222,591**

The income and expenditure account has been prepared on the basis that all operations are continuing operations. There are no recognized gains and losses other than those passing through the statement of financial activities.

The notes on pages 13 to 21 from part of the financial statements.

BALANCE SHEET
AS AT 31 March 2021

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	(Note 9)	12,617	-	-	12,617	20,272
Total fixed assets		12,617	-	-	12,617	20,272
Current assets						
Stocks	(Note 10)	-	-	-	-	581
Cash at bank and in hand	(Note 13)	219,602	-	-	219,602	242,430
Total current assets		219,602	-	-	219,602	243,011
Creditors: amounts falling due within one year	**(Note 11)**	23,131	-	-	23,131	23,635
Net current assets/(liabilities)		196,471	-	-	196,471	219,376
Total assets less current liabilities		209,088	-	-	209,088	239,648
Provisions for liabilities	**(Note 12)**	17,057	-	-	17,057	17,057
Total net assets or liabilities		**192,031**	-	-	**192,031**	**222,591**
Funds of the Charity						
Endowment funds (Note 14)		-			-	-
Restricted income funds (Note 14)			-		-	-
Unrestricted funds		192,031		-	192,031	222,591
Total funds		**192,031**	-	-	**192,031**	**222,591**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees (who are also directors for the purpose of company law) acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the board on Nov 24, 2021

L Anderson
Chair Person (Director)
Company Registration No. 01288177

1 Basis of preparation

1.1 Accounting convention

These accounts 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 accounts 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).

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

2 Accounting Policies

2.1 Reconciliation with previous generally accepted accounting practice

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

2.2 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Income is the amount derived from the provision of goods/services, and stated after trade discounts.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

The charity has received government grants in the reporting period

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.3 Expenditure And Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year at cost, and cost at least £1000. Assets are depreciated on a straight line method using the rates below:

Fixtures, fittings and equipment	12.5%
Plant & Machinery	25%

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

3 Income

3.1 Analysis of income

	Unrestricted funds	Total funds	Prior year
	£	£	£
Donations and legacies:			
Donations and Gifts	5,707	5,707	2,118
Gift Aid	-	-	-
Legacies	-	-	-
General grants provided by government/othercharities	150,824	150,824	84,212
Membership subscriptions and sponsorships which are in substance donations	-	-	381
Donated goods, facilities and services	-	-	-
Other	-	-	-
Total	156,530	156,530	86,711
Charitable activities:			
Fundraising	2,441	2,441	10,516
Income from activities	778	778	163,555
Other	10,583	10,583	-
Total	13,802	13,802	174,071
Other trading activities:			
Utilities Recharge	4,240	4,240	9,480
Hairdressers, manicures and chiropody	-	-	1,396
Refreshments	-	-	780
Other	-	-	-
Total	4,240	4,240	11,656
Income from investments:			
Interest income	527	527	1,506
Dividend income	-	-	-
Rental and leasing income	-	-	-
Income from feed in Tariffs (from solar panels)	3,703	3,703	3,651
Total	4,230	4,230	5,157

4 Analysis of receipts of government grants

	2021 £	2020 £
Dacorum Borough Council	44,000	34,000
Hertfordshire County Council	49,679	49,679
Other Grants	57,145	533
	-	-
Total	**150,824**	**84,212**

From October 2016 the charity have not been funded directly by DBC, rather they now receive funding via Age UK Dacorum with whom they submitted a joint bid with them as lead bidder and the charity as sub contractor for a DBC tender for funding.

5 Expenditure on charitable activities

	Unrestricted funds	Total funds £	Prior year £
Staff Costs	180,300	180,300	194,167
Premises Costs	13,888	13,888	58,662
Administration Costs	11,794	11,794	26,824
Financial and other costs	-	-	-
Governance Cost	3,380	3,380	3,192
Total expenditure on charitable activities	209,363	209,363	282,845

6 Details of certain types of expenditure

6.1 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees	1,168	1,050
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	2,213	2,142

7 Paid employees

7.1 Staff Costs

	2021	2020
	£	£
Salaries and wages	167,310	181,188
Social security costs	10,649	11,040
Pension costs (defined contribution pension plan)	2,340	806
Other employee benefits	-	-
Total staff costs	**180,300**	**193,034**

There has been no expenditure on staff working for the charity whose contracts are with and are paid by a related party.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No remuneration was paid to any trustee during the year ended 31 March 2021 and no expenses were paid out to any of the trustees.

Key management personnel were paid an annual gross salary of £33,600.

7.1 Average head count in the year

	2021	2020
Fundraising	-	-
Charitable Activities	9	9
Governance	-	-
Other	-	-
Total	**9**	**9**

8 Defined contribution pension scheme

(or defined benefit scheme accounted for as a defined contribution scheme)

Amount of contributions recognised in the SOFA as an expense £2340

9 Tangible fixed assets

9.1 Cost or valuation

	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	-	30,620	-	30,620
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	**-**	**30,620**	**-**	**30,620**

9.2 Depreciation and impairments

At beginning of the year	-	10,349	-	10,349
Disposals	-	-	-	-
Depreciation	-	7,655	-	7,655
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	**18,004**	**-**	**18,004**

9.3 Net book value

Net book value at the beginning of the year	-	20,271	-	20,271
Net book value at the end of the year	-	**12,616**	**-**	**12,616**

10 Stocks

10.1 Carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Other trading activities:					
Opening	-	581	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	- 581	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	581	-	-	-

11 Creditors and accruals

11.1 Analysis of creditors

	2021	2020
	£	£
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income (see below)	23,130	23,635
Taxation and social security	-	-
Other creditors	-	-
Total	**23,130**	**23,635**

11.2 Deferred income

Movement in deferred income account	2021	2020
	£	£
Balance at the start of the reporting period	14,069	5,274
Amounts added in current period	2,686	12,069
Amounts released to income from previous periods	- 3,015	- 3,274
Balance at the end of the reporting period	**13,740**	**14,069**

11.3 Members deferred income

Movement in deferred income account	2021	2020
	£	£
Balance at the start of the reporting period	5,585	
Amounts added in current period	-	5,585
Amounts released to income from previous periods	- 355	-
Balance at the end of the reporting period	**5,230**	**5,585**

12 Provisions for liabilities and charges

For assets provided by DBC as part of the lease, provisions have been made for the deterioration in value of original DBC assets that have been in use for over 18 years, including central heating and radiators, sanitary ware and electrical installations for which there is a potential liability if/when the lease is terminated. The total provision is £13,354 including an accrual of £1,000 for the prior year. This provision will be reduced as specific expenditure is incurred replacing relevant DBC assets. The lease does not stipulate when the work needs to be carried out but the assets must be maintained.

A major refurbishment and repainting project is also required to meet the terms of the lease. The total provision is £3,703.

12.1 Movements in recognised provisions and funding commitment during the period

	2021	2020
	£	£
Balance at the start of the reporting period	17,057	16,057
Amounts added in current period	-	1,000
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	**17,057**	**17,057**

13 Cash at bank and in hand

	2021	2020
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	173,334	192,200
Cash at bank and on hand	46,266	50,228
Other	-	-
Total	**219,600**	**242,428**

14 Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	222,591	178,803	(209,363)	-	-	192,031
Contingent	UR	Contingency	-	-	-	-	-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			**222,591**	**178,803**	**- 209,363**	**-**	**-**	**192,031**

14.2 Details of material funds held and movements during the PREVIOUS reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
General	UR	General	227,841	277,595	(282,845)		-	222,591
Contingent	UR	Contingency	-	-	-		-	-
Designated	UR	For specific activities	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)			-	-	-	-	-	-
Total Funds as per balance sheet			**227,841**	**277,595**	**- 282,845**	**-**	**-**	**222,591**

HEMEL HEMPSTEAD DAY CENTRE LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 March 2021

The following pages do not form part of the statutory accounts.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2021

Income	2021	2020
	£	£
Utilities Recharge	4,240	9,480
Membership subscription	-	381
Other Income	10,583	-
Income from feed in Tariffs (from solar panels)	3,703	3,651
Income from activities	778	163,555
Hairdressers,manicures and chiropody	-	1,396
Other fund raising	2,441	10,516
Refreshments	-	780
Grants DBC	44,000	34,000
Grants HCC	49,679	49,679
Other Grants	57,145	533
General Donations	5,707	2,118
Investment Income	527	1,506
	178,803	**277,595**
Administrative Expenses	(209,363)	(282,845)
Surplus / (Deficit)	(30,560)	- (5,250)

SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2021

Staff Costs	**2021**	**2020**
	£	£
Wages	180,300	193,034
Training Expenses	-	1,133
	180,300	**194,167**
Premises Costs		
Kitchen purchases	1,358	30,574
Insurance	1,322	1,308
Light and Heat	4,816	13,609
Repairs and maintainance	4,929	6,328
Cleaning	1,463	5,843
Rent Payable	-	-
Refurbishment Provision	-	-
Dilapidation Provision	-	1,000
	13,888	**58,662**
Administrative		
Printing, postage and stationary	45	294
Telephone	446	432
Transport	540	11,995
Entertaining	-	586
Depreciation	7,655	8,182
subscription	336	336
Equipment Hire	-	1,070
Sundry Expenses	-	673
Legal and professional	2,773	3,256
	11,794	**26,824**
Financial and other Costs		
Bank charge	-	-
	-	-
Governance Cost		
Independent Examiners Fees	1,168	1,050
Accountancy Fees	2,213	2,142
	3,380	**3,192**
	209,363	**282,845**