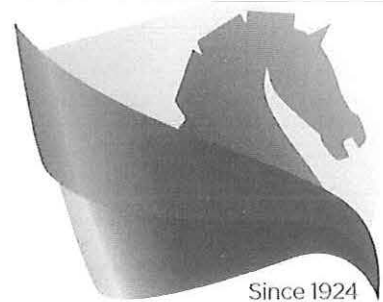


Registered Charity Number	272688
Company Limited by Guarantee Number	1288177

**HEMEL HEMPSTEAD DAY CENTRE LIMITED**  
**(A company Limited by Guarantee)**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2021**



**HEMSLEYMILLER**  
Chartered Accountants

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Legal and Administrative Information**

**From: 1<sup>st</sup> April 2020 to 31<sup>st</sup> 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:** Half Moon Yard  
(And company registered address) 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

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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**Description of Charity Trusts**

Type of Governing Document:

The relevant details are in the charity's new memorandum and Articles of Association dated 20<sup>th</sup> 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 19<sup>th</sup> 2021, making it harder to maintain normal levels of public benefit in these extreme circumstances.

**How our activities delivered public benefit for the year ended 31<sup>st</sup> 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

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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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 19<sup>th</sup> 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

## **TRUSTEES' REPORT (continued)**

### **FOR THE YEAR ENDED 31 March 2021**

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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 minimize 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 1<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>st</sup> 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 £57,000 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 £10,000 Covid grant from DBC this was insufficient to cover costs including depreciation of £7,655 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 19<sup>th</sup> 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.



**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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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 employs 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.

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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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 31<sup>st</sup> 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 be 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



**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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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' REPORT (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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**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: Nov 24, 2021  
.....

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

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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

Nov 24, 2021

Dated: .....

Unit 3 Bradburys Court  
Lyon Road  
Harrow  
Middlesex HA1 2BY

**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 £
<b>Income (Note 3)</b>					
<b>Income and endowments from:</b>					
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	-	-	-	-	-
<b>Total</b>	<b>178,803</b>	<b>-</b>	<b>-</b>	<b>178,803</b>	<b>277,595</b>
<b>Expenditure (Notes 5)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	209,363	-	-	209,363	282,845
Separate material expense item	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>209,363</b>	<b>-</b>	<b>-</b>	<b>209,363</b>	<b>282,845</b>
<b>Net income/(expenditure) before tax for the reporting period</b>	<b>( 30,560)</b>	<b>-</b>	<b>-</b>	<b>( 30,560)</b>	<b>( 5,250)</b>
Tax payable	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	<b>( 30,560)</b>	<b>-</b>	<b>-</b>	<b>( 30,560)</b>	<b>( 5,250)</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>( 30,560)</b>	<b>-</b>	<b>-</b>	<b>( 30,560)</b>	<b>( 5,250)</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>( 30,560)</b>	<b>-</b>	<b>-</b>	<b>( 30,560)</b>	<b>( 5,250)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	222,591	-	-	222,591	227,841
<b>Total funds carried forward</b>	<b>192,031</b>	<b>-</b>	<b>-</b>	<b>192,031</b>	<b>222,591</b>

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2021**

---

**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.



**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

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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.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**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 £
<b>Donations and legacies:</b>			
Donations and Gifts	5,707	5,707	2,118
Gift Aid	-	-	-
Legacies	-	-	-
General grants provided by government/other charities	150,824	150,824	84,212
Membership subscriptions and sponsorships which are in substance donations	-	-	381
Donated goods, facilities and services	-	-	-
Other	-	-	-
<b>Total</b>	<b>156,530</b>	<b>156,530</b>	<b>86,711</b>
<b>Charitable activities:</b>			
Fundraising	2,441	2,441	10,516
Income from activities	778	778	163,555
Other	10,583	10,583	-
<b>Total</b>	<b>13,802</b>	<b>13,802</b>	<b>174,071</b>
<b>Other trading activities:</b>			
Utilities Recharge	4,240	4,240	9,480
Hairdressers, manicures and chiropody	-	-	1,396
Refreshments	-	-	780
Other	-	-	-
<b>Total</b>	<b>4,240</b>	<b>4,240</b>	<b>11,656</b>
<b>Income from investments:</b>			
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
<b>Total</b>	<b>4,230</b>	<b>4,230</b>	<b>5,157</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**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
	-	-
<b>Total</b>	<b>150,824</b>	<b>84,212</b>

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
<b>Total expenditure on charitable activities</b>	<b>209,363</b>	<b>209,363</b>	<b>282,845</b>

**6 Details of certain types of expenditure**

	2021 £	2020 £
<b>6.1 Fees for examination of the accounts</b>		
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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**7 Paid employees**

	2021	2020
	£	£
<b>7.1 Staff Costs</b>		
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	-	-
<b>Total staff costs</b>	<b>180,300</b>	<b>193,034</b>

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	-	-
	<b>Total</b>	<b>9</b>	<b>9</b>

**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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**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 *	-	-	-	-
<b>At end of the year</b>	<b>-</b>	<b>30,620</b>	<b>-</b>	<b>30,620</b>

**9.2 Depreciation and impairments**

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

**9.3 Net book value**

Net book value at the beginning of the year	-	20,271	-	20,271
<b>Net book value at the end of the year</b>	<b>-</b>	<b>12,616</b>	<b>-</b>	<b>12,616</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**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	-	-	-



**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**11 Creditors and accruals**

	2021	2020
	£	£
<b>11.1 Analysis of creditors</b>		
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	-	-
<b>Total</b>	<b>23,130</b>	<b>23,635</b>

**11.2 Deferred income**

<i><b>Movement in deferred income account</b></i>	<b>2021</b>	<b>2020</b>
	£	£
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
<b>Balance at the end of the reporting period</b>	<b>13,740</b>	<b>14,069</b>

**11.3 Members deferred income**

<i><b>Movement in deferred income account</b></i>	<b>2021</b>	<b>2020</b>
	£	£
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	-
<b>Balance at the end of the reporting period</b>	<b>5,230</b>	<b>5,585</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**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	-	-
<b>Balance at the end of the reporting period</b>	<b>17,057</b>	<b>17,057</b>

<b>13 Cash at bank and in hand</b>	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	-	-
<b>Total</b>	<b>219,600</b>	<b>242,428</b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 March 2021**

**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)			-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>222,591</b>	<b>178,803</b>	<b>- 209,363</b>	<b>-</b>	<b>-</b>	<b>192,031</b>

**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)			-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>227,841</b>	<b>277,595</b>	<b>- 282,845</b>	<b>-</b>	<b>-</b>	<b>222,591</b>

**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**

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<b>Income</b>	<b>2021</b>	<b>2020</b>
	£	£
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
	<b>178,803</b>	<b>277,595</b>
<b>Administrative Expenses</b>	<b>( 209,363)</b>	<b>( 282,845)</b>
<b>Surplus / (Deficit)</b>	<b>( 30,560)</b>	<b>( 5,250)</b>

**SCHEDULE OF ADMINISTRATIVE EXPENSES  
FOR THE YEAR ENDED 31 March 2021**

<b>Staff Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages	180,300	193,034
Training Expenses	-	1,133
	<b>180,300</b>	<b>194,167</b>
<b>Premises Costs</b>		
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
	<b>13,888</b>	<b>58,662</b>
<b>Administrative</b>		
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
	<b>11,794</b>	<b>26,824</b>
<b>Financial and other Costs</b>		
Bank charge	-	-
	<b>-</b>	<b>-</b>
<b>Governance Cost</b>		
Independent Examiners Fees	1,168	1,050
Accountancy Fees	2,213	2,142
	<b>3,380</b>	<b>3,192</b>
	<b>209,363</b>	<b>282,845</b>