

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



HEMSLEYMILLER
Chartered Accountants

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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: 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 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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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 employs 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.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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,

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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' REPORT (continued)
FOR THE YEAR ENDED 31 March 2022

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: 24/11/22

**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

Dated: 24/11/2022

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

**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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2022

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
FOR THE YEAR ENDED 31 March 2022**

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).

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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 2022

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 2022

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/other charities	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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

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

	2022 £	2021 £
6.1 Fees for examination of the accounts		
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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

7	Paid employees	2022	2021
7.1	Staff Costs	£	£
	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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

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 ^a	-	-	-	-
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 ^a	-	-	-	-
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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

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	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

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	-	-

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

12 Creditors and accruals

	2022	2021
	£	£
12.1 Analysis of creditors		
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

<i>Movement in deferred income account</i>	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

<i>Movement in deferred income account</i>	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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2022

15 Charity funds

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

^a 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 ^a	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

^a 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 ^a	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	-
	<u>127,384</u>	<u>180,300</u>
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	-
	<u>35,427</u>	<u>13,888</u>
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
	<u>15,923</u>	<u>11,794</u>
Financial and other Costs		
Bank charge	9	-
	<u>9</u>	<u>-</u>
Governance Cost		
Independent Examiners Fees	1,175	1,168
Accountancy Fees	2,407	2,213
	<u>3,582</u>	<u>3,380</u>
	<u>182,324</u>	<u>209,363</u>