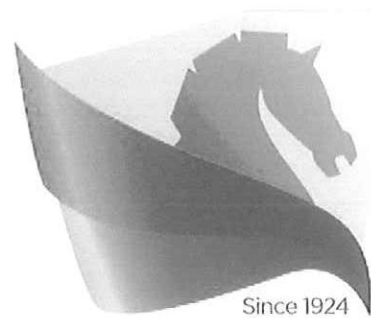


Registered Charity Number	272688
Company Limited by Guarantee Number	1288177

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2023



HEMSLEYMILLER
Chartered Accountants

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Legal and Administrative Information

From: 1st April 2022 to 31st March 2023

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address: 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. Rosemary Ann Sutton | |
| 5. Mr. Alan Anderson | |
| 6. Ms. Christine Linda Howard | VICE CHAIRPERSON |

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2023

Description of Charity Trusts

Type of Governing Document:

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

How is the Charity Constituted?

The charity is a company limited by guarantee and does not have a share capital.

Trustee Selection:

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

Additional Governance Issues

Induction/training of new trustees:

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

Charities Organisational Structure

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

Objectives and activities of the charity

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

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

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

How our activities are now delivering public benefit

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2023

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

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

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

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

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

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

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

Staff and volunteers:

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2023

Financial Review

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

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

Statement on Reserve Policy

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

Statement on Fundraising Activities

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

Principle Source of Funds

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2023

How Expenditure has supported Key Objectives of the Charity

At the end of the previous year (January – March 2022), there was a decline in attendances as a number of our regular members (those who had been at the centre for a number of years and typically attended 4 or 5 days a week) needed to go to full-time residential care or sadly passed away. This meant that one of the main activities during the year was to start to rebuild our member base and increase the daily attendance at the day centre.

Challenges have also still been encountered as some remaining members were clearly adversely affected in either or both their physical and mental health because of their isolation whilst the day centre was closed to comply with Covid 19 health and safety regulations. Our type of provision was slow to open as our members are extremely vulnerable and needed the highest level of protection.

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

The charity again spent time and resource during the year working in collaboration with other partners to further develop Dacortium Limited, a voluntary sector consortium. Dacortium now 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. Dacortium works as part of the Herts Community Navigator Service alongside major voluntary sector partners from across Hertfordshire and is awaiting the release of a tender to supply the future Navigator services, with the expectation that the new contract will be issued to begin April 2024.

Risks

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2023

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

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

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

Future Plans

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

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

Conservatory Café/lunch clubs

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2023

Trustees' Responsibilities

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

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

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

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's independent examiner in connection with preparing their report) of which the charity's independent examiner are unaware, and
- the trustees have taken all the steps that they ought to have taken to make available any relevant audit information and to establish that the charity's independent examiners are aware of that information.

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

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

By order of the Board

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

Ms. Loretta Anderson
Chairperson

Dated: 23/11/2023

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2023**

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

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

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

BALANCE SHEET
AS AT 31 March 2023

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

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

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

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

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

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

L c Anderson
L c Anderson (11 Nov 23, 2023 13:14 GMT)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2023**

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 2023

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 2023

2.3 Assets

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

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

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

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

3 Income

3.1 Analysis of income

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

4 Analysis of receipts of government grants

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

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

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

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

5 Expenditure on charitable activities

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

6 Details of certain types of expenditure

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

7 Paid employees

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

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

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

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

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

7.1 Average head count in the year	2023	2022
Fundraising	-	-
Charitable Activities	7	6
Governance	-	-
Other	-	-
Total	7	6

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

8 Defined contribution pension scheme
(or defined benefit scheme accounted for as a defined contribution scheme)

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

9 Tangible fixed assets

9.1 Cost or valuation

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

9.2 Depreciation and impairments

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

9.3 Net book value

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

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 2023

11 Debtors and prepayments

11.1 Analysis of debtors

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

12 Creditors and accruals

	2023	2022
	£	£
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)	29,908	18,801
Taxation and social security	-	-
Other creditors	-	-
Total	29,908	18,801

12.2 Deferred income

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

12.3 Members deferred income

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

13 Provisions for liabilities and charges

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

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

13.1 Movements in recognised provisions and funding commitment during the period

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

14 Cash at bank and in hand

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2023

15 Charity funds

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

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

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

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

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

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

HEMEL HEMPSTEAD DAY CENTRE LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 March 2023

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

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2023**

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

**SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2023**

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