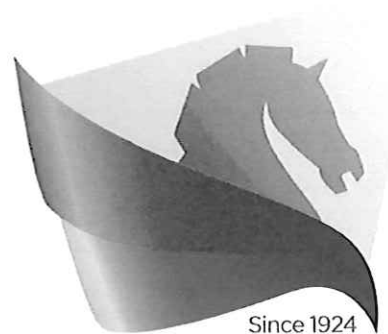


Registered Charity Number	272688
Company Limited by Guarantee Number	1288177

HEMEL HEMPSTEAD DAY CENTRE LIMITED
(A company Limited by Guarantee)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2024



HEMSLEYMILLER
Chartered Accountants

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Legal and Administrative Information

From: 1st April 2023 to 31st March 2024

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address: 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 (resigned 14/12/2023) |
| 7. Mr. Rob Beauchamp | (appointed 14/12/2023) |
| 8. Mrs Carrie Townsend | (appointed 14/12/2023) |

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2024

Description of Charity Trusts

Type of Governing Document:

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

How is the Charity Constituted?

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

Trustee Selection:

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

Additional Governance Issues

Induction/training of new trustees:

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

Charities Organisational Structure

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

Objectives and activities of the charity

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

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

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

How our activities are now delivering public benefit

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2024

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

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

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

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

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

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

Staff and volunteers:

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

The day centre is a lifeline to many vulnerable Dacorum residents, their families and carers and would not be the welcoming and caring environment it is without the hard work of Sally Kingswell our manager, and her team of hard-working staff and volunteers. The team have also worked really hard to bring our number of members up daily to a more sustainable level, which is crucial to the future of the centre.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2024

Financial Review

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

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

Statement on Reserve Policy

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

Statement on Fundraising Activities

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

Principle Source of Funds

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2024

How Expenditure has supported Key Objectives of the Charity

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

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

The charity again spent time and resource this year working as part of Dacortium, which is Dacorum's voluntary sector consortium.

Dacortium is part of HCNS (Hospital and Community Navigation Service) which is a partnership of voluntary organisations across Herts who work closely together to provide an integrated social prescribing service throughout the County. Through HCNS funding Dacortium employs twelve plus staff as the Dacorum social prescribing team.

Risks

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2024

Future Plans

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

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

Conservatory Café/lunch clubs

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2024

Trustees' Responsibilities

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

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

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

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

In so far as the trustees are aware:

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

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

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

By order of the Board



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

Ms. Loretta Anderson

Chairperson

15/11/2024

Dated:

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Hemsley Miller

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

Dated: **16/11/2024**
.....

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2024**

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

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

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

BALANCE SHEET
AS AT 31 March 2024

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

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

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

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

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

The financial statements were approved by the board on15/11/2024



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

L Anderson

Chair Person (Director) Company
Registration No. 01288177

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2024

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 2024

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 2024

2.3 Assets

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

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

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

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

3 Income

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

4 Analysis of receipts of government grants

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

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

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

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

5 Expenditure on charitable activities

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

6 Details of certain types of expenditure

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

7 Paid employees

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

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

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

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

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

7.1	Average head count in the year	2023	2022
	Fundraising	-	-
	Charitable Activities	8	7
	Governance	-	-
	Other	-	-
	Total	8	7

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

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

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

9 Tangible fixed assets

9.1 Cost or valuation

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

9.2 Depreciation and impairments

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

9.3 Net book value

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

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 2024

11 Debtors and prepayments

11.1 Analysis of debtors

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

12 Creditors and accruals

	2024	2023
	£	£
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)	24,372	29,908
Taxation and social security	-	-
Other creditors	-	-
Total	24,372	29,908

12.2 Deferred income

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

12.3 Members deferred income

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

13 Provisions for liabilities and charges

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

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

13.1 Movements in recognised provisions and funding commitment during the period

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

14 Cash at bank and in hand

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2024

15 Charity funds

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

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

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

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

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

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

HEMEL HEMPSTEAD DAY CENTRE LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 March 2024

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

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2024**

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

**SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2024**

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