

Registered Charity Number	272688
Company Limited by Guarantee Number	1288177

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

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025



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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Legal and Administrative Information

From: 1st April 2024 to 31st March 2025

Charity Name: Hemel Hempstead Day Centre Limited

Registered Charity No: 272688

Company Registration No: 1288177 Registered in England and Wales

Charities Principal Address: 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 South | (resigned 12/12/2024) |
| 5. Mr. Alan Anderson | |
| 6. Mr. Rob Beauchamp | |
| 7. Mrs. Carrie Townsend | |
| 8. Mr. Ron Tindall | (appointed 12/12/2024) |

Senior Staff Member

Ms. Sally Kingswell, Manager Hemel Hempstead Day Centre

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2025

Description of Charity Trusts

Type of Governing Document:

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

How is the Charity Constituted?

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

Trustee Selection:

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

Additional Governance Issues

Induction/training of new trustees:

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

Charities Organisational Structure

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

Objectives and activities of the charity

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

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

How our activities are now delivering public benefit

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2025

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

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

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

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

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

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

Staff and volunteers:

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

The day centre is a lifeline to many vulnerable Dacorum residents, their families and carers and would not be the welcoming and caring environment it is without the hard work of Sally Kingswell our manager, and her team of hard-working staff and volunteers.

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

Finally, we said last year we wanted to make more use of volunteers and now have 3 excellent ones supporting the team.

We also have a new member of staff in the carer team Deb, who has settled in really well and is a great asset to the team.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2025

Financial Review

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

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

Statement on Reserve Policy

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

Statement on Fundraising Activities

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

Principle Source of Funds

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

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

We would like to say a big thank you to Rosie Sutton who retired at the end of 2024 from the board of trustees at the day centre. Rosie was a great support to us, particularly in her Mayoral year when in choosing the centre as her charity for the year, raised an amazing £13,000 to support the work we do.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2025

How Expenditure has supported Key Objectives of the Charity

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

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

Risks

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

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2025

Future Plans

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

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

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 March 2025

Trustees' Responsibilities

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

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

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

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

In so far as the trustees are aware:

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

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

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

By order of the Board

L C Anderson

[L C Anderson \(Nov 25, 2025 16:05:46 GMT\)](#)

.....
Ms. Loretta Anderson
Chairperson

25/11/2025

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 2025, which are set out on pages 11 to 21

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Hemsley Miller

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

25/11/2025

Dated:

Unit 3 Bradburys Court
Lyon Road
Harrow
Middlesex HA1 2BY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2025**

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

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

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

BALANCE SHEET
AS AT 31 March 2025

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

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

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

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

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

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

L C Anderson

[L C Anderson \(Nov 25, 2025 16:05:46 GMT\)](#)

.....
L Anderson

Chair Person (Director)

Company Registration No. 01288177

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025

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 2025

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 2025

2.3 Assets

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

Fixtures, Fittings & Equipment 20%

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

4 Analysis of receipts of government grants

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

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

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

5 Expenditure on charitable activities

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

6 Details of certain types of expenditure

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

7 Paid employees

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

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

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

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

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

7.1 Average head count in the year	2025	2024
Fundraising	-	-
Charitable Activities	8	8
Governance	-	-
Other	-	-
Total	8	8

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

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

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

9 Tangible fixed assets

9.1 Cost or valuation

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

9.2 Depreciation and impairments

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

9.3 Net book value

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

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 2025

11 Debtors and prepayments

11.1 Analysis of debtors

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

12 Creditors and accruals

	2025	2024
	£	£
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)	19,594	24,372
Taxation and social security	-	-
Other creditors	-	-
Total	19,594	24,372

12.2 Deferred income

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

12.3 Members deferred income

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


NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

13 Provisions for liabilities and charges

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

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

13.1 Movements in recognised provisions and funding commitment during the period

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 March 2025

15 Charity funds

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

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

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

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

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

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

HEMEL HEMPSTEAD DAY CENTRE LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 March 2025

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

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 March 2025**

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

**SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 March 2025**

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