

HALSTEAD DAY CENTRE

England & Wales · Charity number 280552

Details

Status Registered

Legal form Other

Registered 1980-07-07

Register [View on the Charity Commission register](#)

Contact

Address 19 Windermere Drive
Great Notley
Braintree
CM77 7UB

Phone 01376331234

Email ve@halsteaddc.org

Website www.halsteaddaycentre.co.uk

Activities

Objects: TO PROMOTE THE WELFARE OF PEOPLE OVER 60 IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHIN THE BRAINTREE DISTRICT COUNCIL AREA.

Activities: The charity provides day care (including transport, bathing, a shopping service, advocacy and recreational activities) for people over 60 and who are isolated for whatever reason living in a radius of 7 miles of Halstead town.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** AREA OF BRAINTREE DISTRICT COUNCIL
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,805	£122,230	-	-
2024-03-31	£106,164	£120,929	-	-
2023-03-31	£112,359	£129,561	-	-
2022-03-31	£91,222	£119,225	-	-
2021-03-31	£134,611	£129,272	-	-

Trustees

Name	Role	Appointed
DOROTHY EDITH LODGE MBE. JP	Chair	2001-02-01
ANDREW LEONARD EAST		2024-08-19
COUNCILLOR MRS J PELL		2006-06-30
HELEN WENDY CATLEY		2021-09-02

HALSTEAD DAY CENTRE

England & Wales - Charity number 280552

Accounts

Charity registration number: 280552

Halstead Day Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Halstead Day Centre

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Halstead Day Centre

Reference and Administrative Details

Patron	The Lady Patricia Newton of Braintree
Chairman	Mrs D E Lodge M.B.E. JP
Trustees	Mrs D E Lodge M.B.E. JP Cllr J A Pell BEM Mrs H W Catley Mr A L East, FCLEX, TEP
Senior Management / Leadership Team	Mrs D E Lodge M.B.E. JP, Chairman Cllr J A Pell BEM, Trustee Mrs H W Catley, Trustee Mrs V Harman, Chief Executive Officer and Centre Manager Mr P Amos, Administrator Mrs F Fearn, Care Co-ordinator
Day Centre Committee	Mrs V Harman, Centre Manager Mrs F Fearn, Care Co-ordinator Mr P Amos, Administrator Mrs T Jones, Members Representative
Principal Office	40 Bridge Street Halstead Essex CO9 1HT
Charity Registration Number	280552
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Financial Advisers	Oakfield Financial Services Oakfield House, 11 Century Drive Braintree Essex CM77 8YG
Independent Examiner	Mark Pearson FCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB

Halstead Day Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Objectives of the Centre

The purpose of the Centre was to provide, in a caring environment, stimulation and support to enable older people who are isolated, to remain living in their own homes for as long as possible.

Membership

The membership was limited to 20 each day. Whilst the premises could accommodate more people, due to the number of people attending who use wheelchairs or walking frames, the average number of people accommodated without congestion was 16. Referrals for membership were made by social workers, medical practitioners, other welfare bodies and individuals.

The Centre Activities and Services

The Centre commenced its operations in 1978 on one day a week in borrowed premises and with loaned transport facilities. Until November 2018, the Centre opened on five days a week. At that time, due to an unusually high number of deaths amongst members, or them going into full time care, the Trustees considered it uneconomical to open for five days a week. Having obtained the agreement of all staff members to reduce their hours accordingly, the decision was therefore taken to reduce the opening times, initially to four days a week and thereafter as necessary, until such time as additional members could be obtained. The Centre was actively recruiting new members with the intention of increasing to five days a week again.

The Centre had its own premises which were acquired in 1998 and converted for use by the Centre with the assistance of a grant from the National Lottery Charities Board. The main recreation area on the ground floor had been fitted with a hearing loop system. The Centre also owns two tail-lift ambulances used for transporting members to and from the Centre as necessary and taking them out on trips and visits. Services provided by the Centre included a shopping service available when required. This was appreciated by the members who would otherwise need to rely upon someone else to do their shopping for them. The ability to select their own items gave a sense of independence and well-being as it allowed them to make their own choices.

The Centre had a bathroom containing a Parker Bath, which was available for members to use should they so wished. This had the added advantage of staff being on hand to assist them, and also to be able to monitor any changes in the well-being of a member. The Centre also had a shower room for those who preferred to use this facility.

A chiropodist was available to visit the Centre on a regular basis if required. Members paid the Service Provider but the fees were at a discounted rate. The Centre also provided transport for members should they have local appointments on a day when they are at the Centre, such as being due to visit a doctor. There were several recreational activities including pool, darts and short mat bowls available in a large recreation area on the first floor which was accessible by either a staircase or a lift.

The Centre owns a purpose-built hut in Brightlingsea and, weather permitting, all members were offered at least two trips to this during the summer. Use of the hut was also made available to other organisations working with older people.

Halstead Day Centre

Trustees' Report (continued)

Objectives, strategies and activities

Throughout the year, the continuing difficulties in attracting sufficient member numbers – which had become an increasing and continued concern since the pandemic – continued to work to the detriment of the Day Centre. Although we remained open throughout the year, the numbers attending did not reach the levels that we needed to remain financially stable, with several potential members either unable to attend regularly or feeling that they did not want to.

As a result our reduction in opening days to three per week, which was introduced on a temporary basis in Autumn 2021, has continued throughout the year, and - although it has been under constant review - has not looked likely to alter. We continue to make every effort via our considerable local profile to attract and retain new members from anywhere in our local area, in the hope of increasing our opening hours to their previous levels at some stage in the future.

Throughout the year, the Centre continued to make provision of Day Facilities to the older people of Halstead and surrounding villages, and continued to deliver a high standard of service to our members.

We continued to benefit from donations from local organisations such as Masonic Lodges, and the global giving fundraising page for the Day Centre set up by Halstead Rotarians last year continued to raise a substantial amount of money. Unfortunately the availability of Grants from Charitable Trusts has reduced considerably of late, with their emphasis focussing less on core costs and more on longer-term projects. Our main aims have been to provide a service that reduces isolation and loneliness and enables older people to connect with other people of the same generation, and to provide adequate support to lead a supported life in their own homes if they wish.

Our ambulances have been maintained to a high standard to ensure the comfort and safety of our members, which is paramount. Staff training is ongoing, meeting above the statutory requirements. The annual Plant Sale once again took place, many thanks to Mrs Lodge who once again provided and helped to sell the plants. All the members enjoyed celebrating their Christmas with us during Christmas week. We still made available trips to our Beach Hut in Brightlingsea for anyone who felt able to make the journey.

The Day Centre has maintained its prominent standing in the local community, and the Trustees hoped that this would assist with the continued aim to increase members numbers in the future.

Unfortunately, membership has dropped to a level that has resulted in the running of the Day Centre becoming unsustainable and the Centre closed its doors on 30 September 2025, as outlined in the Going Concern section of this Report.

Public benefit

The Charity has, during the year, run a Day Centre within the Halstead area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Halstead Day Centre

Trustees' Report (continued)

Financial review

Policy on reserves

The Trustees have set an objective of cash reserves as at the end of each financial year, which would cover at least six months costs of running the Centre. Given the reduction in statutory funding available to charities, the Trustees consider that this level of reserves would be prudent. The total funds of the charity at the balance sheet date was £19,748 with £18,169 relating to restricted funds. Taking into account the unrestricted fixed assets held, this leaves £974 (2024: £7,139) as the available funds of the charity.

Although the Trustees have been mindful of the charity's reserves and were seeking to obtain further funding of an unrestricted nature, it has been decided that the charity could not continue to operate and the Centre closed on 30 September 2025.

Going concern

Membership numbers have unfortunately reduced to a level at which the charity's activities were deemed to be unsustainable and, on 30 September 2025, the Day Centre was closed. The trustees are currently looking to find a buyer for the vacant property and are pleased to report that there is some interest in the building. Once the property has been sold, the trustees will look to formally close the charity.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs D E Lodge M.B.E. JP
	Cllr J A Pell BEM
	Dr A J F Symington MA, MB, Bchir, FRC, GP (resigned 18 June 2025)
	Mrs H W Catley
	Mr A L East, FCLEX, TEP (appointed 19 August 2024)

Structure, governance and management

Nature of governing document

The Centre is managed and run in accordance with its constitution which has been lodged with the Charity Commission.

Recruitment and appointment of trustees

Where it is considered desirable to appoint an additional Trustee, volunteers are sought from within the local community. The CV of any person volunteering is reviewed to ascertain if their appointment will bring additional skills to the Board of Trustees and the potential Trustee is provided with financial and operational information regarding the Centre. They are interviewed by at least two existing Trustees.

Induction and training of trustees

Any person appointed is given opportunities to see the Centre in operation and is encouraged to refer to the Charity Commission website to ensure that they fully understand the role of a Trustee prior to accepting the appointment.

The Centre maintains Directors and Officers Insurance for the benefit of Trustees.

Halstead Day Centre

Trustees' Report (continued)

Organisational structure

The Trustees are responsible for the overall direction of the Centre and the employment of staff. The day to day management of the Centre is the responsibility of the Centre Manager with the support and guidance of the Management Committee. The Day Centre Committee provides a forum for all those concerned with the Centre, whether as volunteer helpers, drivers or members, to discuss matters of day to day importance to them.

Employee involvement

As at 31 March 2025, the Centre employed 7 part-time staff. It has had the ability to call on one person who was prepared to work part-time as and when required to cover holiday absences, etc. The Manager is qualified to NVQ Level 5 in Health and Social Care and holds a Diploma in Business Studies and Administration, The Care Co-Ordinator is qualified to Level 3 and holds a Diploma in Customer Service. All Care Staff are qualified to Level 2 or higher. Drivers are MIDAS trained. The Manager and all Care Staff are qualified in First Aid and Moving and Handling and have received training in dementia awareness. The Manager and two staff members hold Health and Safety qualifications.

Details of employment costs are shown in note 10.

The Centre has 7 volunteers, who work for varying days and periods of time and whose contribution is so important to the smooth running of the Centre. Volunteers are offered training and encouraged to obtain qualifications appropriate to the tasks which they carry out.

All staff and volunteers are subject to clearance by the DBS Scheme as recommended in respect of those working with vulnerable older people.

The annual report was approved by the trustees of the charity on 28 January 2026 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 January 2026 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Independent Examiner's Report to the trustees of Halstead Day Centre

I report to the trustees on my examination of the accounts of Halstead Day Centre for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Halstead Day Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Halstead Day Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Halstead Day Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Mark Pearson FCA

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

28 January 2026

Halstead Day Centre

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	5,603	60,853	66,456	56,182
Charitable activities	3	45,543	-	45,543	48,619
Other trading activities	4	718	-	718	208
Investment income	5	123	-	123	303
Other income	6	965	-	965	852
Total income		<u>52,952</u>	<u>60,853</u>	<u>113,805</u>	<u>106,164</u>
Expenditure on:					
Charitable activities	7	<u>(59,451)</u>	<u>(62,779)</u>	<u>(122,230)</u>	<u>(120,929)</u>
Total expenditure		<u>(59,451)</u>	<u>(62,779)</u>	<u>(122,230)</u>	<u>(120,929)</u>
Net expenditure		<u>(6,499)</u>	<u>(1,926)</u>	<u>(8,425)</u>	<u>(14,765)</u>
Net movement in funds		(6,499)	(1,926)	(8,425)	(14,765)
Reconciliation of funds					
Total funds brought forward		<u>8,078</u>	<u>20,095</u>	<u>28,173</u>	<u>42,938</u>
Total funds carried forward	16	<u><u>1,579</u></u>	<u><u>18,169</u></u>	<u><u>19,748</u></u>	<u><u>28,173</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

Halstead Day Centre

(Registration number: 280552)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	15,605	15,939
Current assets			
Debtors	14	1,763	778
Cash at bank and in hand		<u>6,289</u>	<u>15,236</u>
		8,052	16,014
Creditors: Amounts falling due within one year	15	<u>(3,909)</u>	<u>(3,780)</u>
Net current assets		<u>4,143</u>	<u>12,234</u>
Net assets		<u>19,748</u>	<u>28,173</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	18,169	20,095
Unrestricted income funds			
Unrestricted funds		<u>1,579</u>	<u>8,078</u>
Total funds	16	<u>19,748</u>	<u>28,173</u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 28 January 2026 and signed on their behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Halstead Day Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

Membership numbers have unfortunately reduced to a level at which the charity's activities were deemed to be unsustainable and, on 30 September 2025, the Day Centre was closed. The trustees are currently looking to find a buyer for the vacant property and are pleased to report that there is some interest in the building. Once the property has been sold, the trustees will look to formally close the charity.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Income from fundraising activities is recognised when it is received by the charity.

Investment income

Investment income includes interest received in the charity bank accounts and is recognised on a received basis.

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Charitable activities

Income from charitable activities includes the income derived from the Charity's main activities, including income from subscriptions and members lunches, and is recognised when receivable.

Other income

Other income refers to the sales of good such as walking frames, shopping trolleys and books.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

These costs represent those that are directly attributable to the achievement of the Charity's objectives. They include the employment costs of care staff, the costs of running ambulances, premises costs and other costs associated with the running of the Centre for the benefit of members.

Support costs

Support costs include those administration costs that assist the work of the Charity but do not directly represent charitable activities. They include administrative costs, including employment costs, office costs and publicity. They are incurred directly in support of expenditure on the objects of the Charity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	25 years straight line
Land	no depreciation charged
Furniture and Equipment	5 years straight line
Ambulances	5 years straight line
Beach Hut	5 years straight line
Equipment	5 years straight line

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Trade debtors

Debtors relate to prepayments recognised in the year.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and amounts held in the bank account.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants, including capital grants; Grants and donations	5,603	60,853	66,456	56,182
	<u>5,603</u>	<u>60,853</u>	<u>66,456</u>	<u>56,182</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Members subscriptions	38,150	-	38,150	41,756
Members lunches	7,393	-	7,393	6,863
	<u>45,543</u>	<u>-</u>	<u>45,543</u>	<u>48,619</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2024 £
Events income;				
Other events income	718	-	718	208
	718	-	718	208
	718	-	718	208

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	123	-	123	303
	123	-	123	303
	123	-	123	303

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Fuel rebate	965	-	965	852
	965	-	965	852
	965	-	965	852

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Ambulance running costs		5,432	-	5,432	6,828
Premises costs		14,859	-	14,859	10,819
Equipment repairs and renewals		1,252	-	1,252	798
Lunches and refreshments		7,504	-	7,504	7,194
Depreciation of fixtures and fittings		334	-	334	347
Depreciation of freehold property		-	-	-	4,070
Beach hut costs		-	779	779	3,119
Salaries and employment costs		-	56,114	56,114	52,766
Administration costs (incl. admin wages)		27,850	5,886	33,736	32,432
Governance costs	8	2,220	-	2,220	2,556
		59,451	62,779	122,230	120,929

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements	2,220	-	2,220	2,556
	2,220	-	2,220	2,556

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Wages and salaries	85,116	79,356
Social security	-	-
Defined contribution pension costs	239	1,293
	<u>85,355</u>	<u>80,649</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Charitable activities	5	5
Management	<u>2</u>	<u>2</u>
	<u>7</u>	<u>7</u>
	2025	2024
Full time equivalents (FTE)		
Charitable activities	3.86	3.86
Management	1.20	1.20
	<u>5.06</u>	<u>5.06</u>

In addition to the paid employees, the Centre had 7 volunteers during the year (2024: 7 volunteers) who worked for various periods.

2 (2024 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £43,706 (2024 - £41,491). The Charity considers its key management personnel to comprise the Centre Manager, the Care Co-ordinator and the Administrator.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,220	2,556

12 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

13 Tangible fixed assets

	Land and freehold property £	Furniture and equipment £	Ambulances £	Beach Hut £	Equipment £	Total £
Cost						
At 1 April 2024	398,748	19,857	68,502	2,785	230	490,122
At 31 March 2025	398,748	19,857	68,502	2,785	230	490,122
Depreciation						
At 1 April 2024	383,748	18,918	68,502	2,785	230	474,183
Charge for the year	-	334	-	-	-	334
At 31 March 2025	383,748	19,252	68,502	2,785	230	474,517
Net book value						
At 31 March 2025	15,000	605	-	-	-	15,605
At 31 March 2024	15,000	939	-	-	-	15,939

The value of land and buildings includes £15,000 of freehold land - this is the land upon which the premises stands and does not therefore form a separate saleable asset.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Debtors

	2025 £	2024 £
Prepayments	<u>1,763</u>	<u>778</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	35	387
Other taxation and social security	869	652
Accruals	<u>3,005</u>	<u>2,741</u>
	<u>3,909</u>	<u>3,780</u>

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General Fund	8,078	52,952	(59,451)	-	1,579
Restricted funds					
Freehold Premises Fund	15,000	-	-	-	15,000
Beach Hut Fund	95	853	(779)	-	169
Essex Community Foundation	5,000	-	(5,000)	-	-
Maylands Trust	-	57,000	(57,000)	-	-
Building Repair Fund	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Total restricted funds	<u>20,095</u>	<u>60,853</u>	<u>(62,779)</u>	<u>-</u>	<u>18,169</u>
Total funds	<u>28,173</u>	<u>113,805</u>	<u>(122,230)</u>	<u>-</u>	<u>19,748</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Fund	7,134	72,696	(71,752)	8,078
Restricted				
Freehold Premises Fund	19,070	-	(4,070)	15,000
Equipment Fund	278	-	(278)	-
Beach Hut Fund	1,006	2,208	(3,119)	95
Essex Community Foundation	-	10,000	(5,000)	5,000
Maylands Trust	15,000	20,760	(35,760)	-
Halstead Town Council	450	500	(950)	-
Total restricted funds	<u>35,804</u>	<u>33,468</u>	<u>(49,177)</u>	<u>20,095</u>
Total funds	<u><u>42,938</u></u>	<u><u>106,164</u></u>	<u><u>(120,929)</u></u>	<u><u>28,173</u></u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Fund - this fund can be utilised for any purpose which the Trustees consider to be required in the furtherance of the object of the Charity.

Restricted Funds are as follows:

- Freehold Premises Fund - holds the written down capital value of the property purchased with grants and donations made for the acquisition.
- Beach Hut Fund - this fund assists with trips to the beach hut in Brightlingsea.
- Essex Community Foundation - this grant was provided to the charity to assist with staff and transport costs.
- Maylands Trust - this was money received to help fund wages for the charity.
- Building Repair Fund - a grant received for repairs to the lift - these funds remain unspent at the Balance Sheet date.
- Halstead Town Council - grant awarded to help acquire office equipment, spent in the year to 31 March 2024.

The notes on pages 10 to 19 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	605	15,000	15,605
Current assets	4,883	3,169	8,052
Current liabilities	(3,909)	-	(3,909)
Total net assets	1,579	18,169	19,748
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	939	15,000	15,939
Current assets	10,919	5,095	16,014
Current liabilities	(3,780)	-	(3,780)
Total net assets	8,078	20,095	28,173

18 Related party transactions

Mayland Trust

In the year, donations in the sum of £57,000 (2024 - £20,760) were given to the Charity by The Maylands Trust which has a connected trustee. At the balance sheet date the amount due to/from The Maylands Trust was £Nil (2024 - £Nil).

HALSTEAD DAY CENTRE

England & Wales - Charity number 280552

Accounts

Charity registration number: 280552

Halstead Day Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Halstead Day Centre

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Halstead Day Centre

Reference and Administrative Details

Patron	The Lady Patricia Newton of Braintree
Chairman	Mrs D E Lodge M.B.E. JP
Trustees	Mrs D E Lodge M.B.E. JP Cllr J A Pell Dr A J F Symington MA, MB, Bchir, FRC, GP Mrs H W Catley Mr A L East, FCLEX, TEP
Senior Management / Leadership Team	Mrs D E Lodge M.B.E. JP, Chairman Cllr J A Pell, Trustee Dr A J F Symington MA, MB, Bchir, FRC, GP, Trustee and Medical Services Representative Mrs H W Catley, Trustee Mrs V Harman, Chief Executive Officer and Centre Manager Mr P Amos, Administrator Mrs F Fearn, Care Co-ordinator
Day Centre Committee	Mrs V Harman, Centre Manager Mrs F Fearn, Care Co-ordinator Mr P Amos, Administrator Mrs T Jones, Members Representative
Principal Office	40 Bridge Street Halstead Essex CO9 1HT
Charity Registration Number	280552
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Financial Advisers	Oakfield Financial Services Oakfield House, 11 Century Drive Braintree Essex CM77 8YG
Independent Examiner	Lisa Greenwood FCCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB

Halstead Day Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

Objectives of the Centre

The purpose of the Centre is to provide, in a caring environment, stimulation and support to enable older people who are isolated, to remain living in their own homes for as long as possible.

Membership

The membership is limited to 20 each day. Whilst the premises could accommodate more people, due to the number of people attending who use wheelchairs or walking frames, the average number of people accommodated without congestion is 16. Referrals for membership are made by social workers, medical practitioners, other welfare bodies and individuals.

The Centre Activities and Services

The Centre commenced its operations in 1978 on one day a week in borrowed premises and with loaned transport facilities. Until November 2018, the Centre opened on five days a week. At that time, due to an unusually high number of deaths amongst members, or them going into full time care, the Trustees considered it uneconomical to open for five days a week. Having obtained the agreement of all staff members to reduce their hours accordingly, the decision was therefore taken to reduce the opening times, initially to four days a week and thereafter as necessary, until such time as additional members could be obtained. The Centre is actively recruiting new members with the intention of increasing to five days a week again.

The Centre has its own premises which were acquired in 1998 and converted for use by the Centre with the assistance of a grant from the National Lottery Charities Board. The main recreation area on the ground floor has been fitted with a hearing loop system. The Centre also owns two tail-lift ambulances used for transporting members to and from the Centre as necessary and taking them out on trips and visits. Services provided by the Centre include an escorted shopping service available when required. This is appreciated by the members who would otherwise need to rely upon someone else to do their shopping for them. The ability to select their own items gives a sense of independence and well-being as it allows them to make their own choices.

The Centre has a bathroom containing a Parker Bath, which is available for members to use should they so wish. This has the added advantage of staff being on hand to assist them, and also to be able to monitor any changes in the well-being of a member. The Centre also has a shower room for those who would prefer to use this facility.

A chiropodist is available to visit the Centre on a regular basis if required. Members pay the Service Provider but the fees are at a discounted rate. The Centre also provides transport for members should they have local appointments on a day when they are at the Centre, such as being due to visit a doctor. There are several recreational activities including pool, darts and short mat bowls available in a large recreation area on the first floor which is accessible by either a staircase or a lift.

The Centre owns a purpose-built hut in Brightlingsea and, weather permitting, all members are offered at least two trips to this during the summer. Use of the hut is also made available to other organisations working with older people.

Halstead Day Centre

Trustees' Report (continued)

Objectives, strategies and activities

Throughout the year, the difficulties in attracting sufficient member numbers – which were exacerbated by the pandemic – continued to work to the detriment of the Day Centre. Although we remained open throughout the year, the numbers attending did not consistently reach the levels that we needed to remain financially stable, with several potential members either unable to attend regularly or feeling that they did not want to.

As a result our reduction in opening days to three per week, which was introduced in Autumn 2021 on a temporary basis, continued throughout the year, although it has been under constant review. We continue to make every effort via our considerable local profile to attract and retain new members from anywhere in our local area, with a view to increasing our opening hours to their previous levels.

Throughout the year, the Centre continued to make provision of Day Facilities to the older people of Halstead and surrounding villages, and continued to deliver a high standard of service to our members.

We benefited greatly from grants and donations from Charitable Trusts and local Masonic Lodges, and Halstead Rotarians created a global giving fundraising page for the Day Centre and a substantial amount of money was raised. Our main aims are still the same as they have always been, that is to provide a service that reduces isolation and loneliness and enables older people to connect with other people of the same generation, and to provide adequate support to lead a supported life in their own homes if they wish.

Our ambulances have been maintained to a high standard to ensure the comfort and safety of our members, which is paramount. Staff training is ongoing, meeting above the statutory requirements. The annual Plant Sale once again took place, many thanks to Mrs Lodge who once again provided and helped to sell the plants. All the members enjoyed celebrating their Christmas with us during Christmas week. We still made available trips to our Beach Hut in Brightlingsea for anyone who felt able to make the journey.

With the Centre continuing to occupy a prominent standing in the local community, we remain hopeful that our member numbers will increase in the future.

Public benefit

The Charity has, during the year, run a Day Centre within the Halstead area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have set an objective of cash reserves as at the end of each financial year, which would cover at least six months costs of running the Centre. Given the reduction in statutory funding available to charities, the Trustees consider that this level of reserves would be prudent. The total funds of the charity at the balance sheet date was £28,173 with £20,095 relating to restricted funds. Taking into account the unrestricted fixed assets held, this leaves £7,139 (2023: £6,126) as the available funds of the charity. The Trustees are mindful of the charity's reserves and are seeking to obtain further funding of an unrestricted nature.

Halstead Day Centre

Trustees' Report (continued)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs D E Lodge M.B.E. JP
	Cllr J A Pell
	Dr A J F Symington MA, MB, Bchir, FRC, GP
	Mr T N Wright FP (resigned 22 January 2024)
	Mrs H W Catley
	Mr A L East, FCLEX, TEP (appointed 19 August 2024)

Structure, governance and management

Nature of governing document

The Centre is managed and run in accordance with its constitution which has been lodged with the Charity Commission.

Recruitment and appointment of trustees

Where it is considered desirable to appoint an additional Trustee, volunteers are sought from within the local community. The CV of any person volunteering is reviewed to ascertain if their appointment will bring additional skills to the Board of Trustees and the potential Trustee is provided with financial and operational information regarding the Centre. They are interviewed by at least two existing Trustees.

Induction and training of trustees

Any person appointed is given opportunities to see the Centre in operation and is encouraged to refer to the Charity Commission website to ensure that they fully understand the role of a Trustee prior to accepting the appointment.

The Centre maintains Directors and Officers Insurance for the benefit of Trustees.

Organisational structure

The Trustees are responsible for the overall direction of the Centre and the employment of staff. The day to day management of the Centre is the responsibility of the Centre Manager with the support and guidance of the Management Committee. The Day Centre Committee provides a forum for all those concerned with the Centre, whether as volunteer helpers, drivers or members, to discuss matters of day to day importance to them.

Halstead Day Centre

Trustees' Report (continued)

Employee involvement

As at 31 March 2024, the Centre employed 7 part-time staff. It has had the ability to call on one person who was prepared to work part-time as and when required to cover holiday absences, etc. The Manager is qualified to NVQ Level 5 in Health and Social Care and holds a Diploma in Business Studies and Administration, The Care Co-Ordinator is qualified to Level 3 and holds a Diploma in Customer Service. All Care Staff are qualified to Level 2 or higher. Drivers are MIDAS trained. The Manager and all Care Staff are qualified in First Aid and Moving and Handling and have received training in dementia awareness. The Manager and two staff members hold Health and Safety qualifications.

Details of employment costs are shown in note 10.

The Centre has 7 volunteers, who work for varying days and periods of time and whose contribution is so important to the smooth running of the Centre. Volunteers are offered training and encouraged to obtain qualifications appropriate to the tasks which they carry out.

All staff and volunteers are subject to clearance by the DBS Scheme as recommended in respect of those working with vulnerable older people.

The annual report was approved by the trustees of the charity on 13 January 2025 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 13 January 2025 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Independent Examiner's Report to the trustees of Halstead Day Centre

I report to the trustees on my examination of the accounts of Halstead Day Centre for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Halstead Day Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Halstead Day Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Halstead Day Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Lisa Greenwood FCCA

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

13 January 2025

Halstead Day Centre

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	22,714	33,468	56,182	63,161
Charitable activities	3	48,619	-	48,619	47,690
Other trading activities	4	208	-	208	432
Investment income	5	303	-	303	74
Other income	6	852	-	852	1,002
Total income		<u>72,696</u>	<u>33,468</u>	<u>106,164</u>	<u>112,359</u>
Expenditure on:					
Charitable activities	7	<u>(71,752)</u>	<u>(49,177)</u>	<u>(120,929)</u>	<u>(129,561)</u>
Total expenditure		<u>(71,752)</u>	<u>(49,177)</u>	<u>(120,929)</u>	<u>(129,561)</u>
Net income/(expenditure)		<u>944</u>	<u>(15,709)</u>	<u>(14,765)</u>	<u>(17,202)</u>
Net movement in funds		944	(15,709)	(14,765)	(17,202)
Reconciliation of funds					
Total funds brought forward		<u>7,134</u>	<u>35,804</u>	<u>42,938</u>	<u>60,140</u>
Total funds carried forward	16	<u><u>8,078</u></u>	<u><u>20,095</u></u>	<u><u>28,173</u></u>	<u><u>42,938</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

Halstead Day Centre

(Registration number: 280552) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	15,939	20,356
Current assets			
Debtors	14	778	1,368
Cash at bank and in hand		<u>15,236</u>	<u>24,421</u>
		16,014	25,789
Creditors: Amounts falling due within one year	15	<u>(3,780)</u>	<u>(3,207)</u>
Net current assets		<u>12,234</u>	<u>22,582</u>
Net assets		<u>28,173</u>	<u>42,938</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	20,095	35,804
Unrestricted income funds			
Unrestricted funds		<u>8,078</u>	<u>7,134</u>
Total funds	16	<u>28,173</u>	<u>42,938</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on
13 January 2025 and signed on their behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Halstead Day Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Income from fundraising activities is recognised when it is received by the charity.

Investment income

Investment income includes interest received in the charity bank accounts and is recognised on a received basis.

Charitable activities

Income from charitable activities includes the income derived from the Charity's main activities, including income from subscriptions and members lunches, and is recognised when receivable.

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Other income

Other income refers to the sales of good such as walking frames, shopping trolleys and books.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

These costs represent those that are directly attributable to the achievement of the Charity's objectives. They include the employment costs of care staff, the costs of running ambulances, premises costs and other costs associated with the running of the Centre for the benefit of members.

Support costs

Support costs include those administration costs that assist the work of the Charity but do not directly represent charitable activities. They include administrative costs, including employment costs, office costs and publicity. They are incurred directly in support of expenditure on the objects of the Charity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Buildings	25 years
Land	no depreciation charged
Ambulances	5 years
Beach Hut	5 years
Furniture and Equipment	5 years

Trade debtors

Debtors relate to prepayments recognised in the year.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and amounts held in the bank account.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants, including capital grants; Grants and donations	22,714	33,468	56,182	63,161
	22,714	33,468	56,182	63,161
	22,714	33,468	56,182	63,161

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Members subscriptions	41,756	-	41,756	43,517
Members lunches	6,863	-	6,863	4,173
	48,619	-	48,619	47,690
	48,619	-	48,619	47,690

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2023 £
Events income; Other events income	208	-	208	432
	208	-	208	432
	208	-	208	432

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	303	-	303	74

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fuel rebate	852	-	852	817
Other income	-	-	-	185

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Ambulance running costs	6,828	-	6,828	6,450
Transport costs	-	-	-	120
Premises costs	7,819	3,000	10,819	9,899
Equipment repairs and renewals	798	-	798	956
Lunches and refreshments	7,194	-	7,194	4,265
Depreciation of fixtures and fittings	69	278	347	145
Depreciation of freehold property	-	4,070	4,070	15,350
Depreciation of equipment	-	-	-	46
Beach hut costs	-	3,119	3,119	833
Salaries and employment costs	15,006	37,760	52,766	56,136
Administration costs (incl. admin wages)	31,482	950	32,432	33,363
Governance costs	2,556	-	2,556	1,998
8	2,556	-	2,556	1,998

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees				
Examination of the financial statements	2,556	-	2,556	1,998
	2,556	-	2,556	1,998
	2,556	-	2,556	1,998

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Wages and salaries	79,356	84,155
Social security	-	-
Defined contribution pension costs	1,293	1,361
	80,649	85,516
	80,649	85,516

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable activities	5	5
Management	2	2
	7	7
	7	7
Full time equivalents (FTE)	2024	2023
Charitable activities	3.86	3.86
Management	1.20	1.20
	5.06	5.06
	5.06	5.06

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

In addition to the paid employees, the Centre had 7 volunteers during the year (2023: 9 volunteers) who worked for various periods.

3 (2023 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £41,491 (2023 - £43,842). The Charity considers its key management personnel to comprise the Centre Manager, the Care Co-ordinator and the Administrator.

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,556	1,998

12 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Ambulance Fund £	Beach Hut £	Equipment Fund £	Total £
Cost						
At 1 April 2023	398,748	19,857	68,502	2,785	230	490,122
At 31 March 2024	398,748	19,857	68,502	2,785	230	490,122
Depreciation						
At 1 April 2023	379,678	18,571	68,502	2,785	230	469,766
Charge for the year	4,070	347	-	-	-	4,417
At 31 March 2024	383,748	18,918	68,502	2,785	230	474,183
Net book value						
At 31 March 2024	15,000	939	-	-	-	15,939
At 31 March 2023	19,070	1,286	-	-	-	20,356

The value of land and buildings includes £15,000 of freehold land - this is the land upon which the premises stands and does not therefore form a separate saleable asset.

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

14 Debtors

	2024 £	2023 £
Prepayments	778	1,368

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	387	224
Other taxation and social security	652	635
Accruals	2,741	2,348
	3,780	3,207

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Fund	7,134	72,696	(71,752)	-	8,078
Restricted funds					
Freehold Premises Fund	19,070	-	(4,070)	-	15,000
Equipment Fund	278	-	(278)	-	-
Beach Hut Fund	1,006	2,208	(3,119)	-	95
Essex Community Foundation	-	10,000	(5,000)	-	5,000
Maylands Trust	15,000	20,760	(35,760)	-	-
Halstead Town Council	450	500	(950)	-	-
Total restricted funds	35,804	33,468	(49,177)	-	20,095
Total funds	42,938	106,164	(120,929)	-	28,173

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General Fund	16,953	75,568	(85,387)	7,134
Restricted				
Freehold Premises Fund	34,420	-	(15,350)	19,070
Equipment Fund	469	-	(191)	278
Beach Hut Fund	798	1,041	(833)	1,006
Essex Community Foundation	7,500	5,000	(12,500)	-
Maylands Trust	-	30,300	(15,300)	15,000
Halstead Town Council	-	450	-	450
Total restricted funds	43,187	36,791	(44,174)	35,804
Total funds	60,140	112,359	(129,561)	42,938

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Fund - this fund can be utilised for any purpose which the Trustees consider to be required in the furtherance of the object of the Charity.

Restricted Revenue Fund - this fund is used to hold money received in grants and donations where the donor or grantee has placed a restriction on the type of cost against which their contribution may be used.

The restricted revenue reserve fund balances as at 31 March 2023 and 31 March 2024 are made up of the following amounts:

- Essex Community Foundation - the money has been provided to the charity to assist with staff and transport costs.
- Beach Hut Fund - this fund assists with trips to the beach hut in Brightlingsea.
- Maylands Trust - this was money received to help fund wages for the charity.
- Halstead Town Council - money was granted in 2023 to the charity to help pay for office equipment. This will be spent in the year ended 31 March 2024.

Capital Funds - the Equipment Fund, Ambulance Fund and Freehold Premises Fund are used to hold the written down capital value of the assets purchased with grants and donations made for the acquisition of these.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	939	15,000	15,939
Current assets	10,919	5,095	16,014
Current liabilities	<u>(3,780)</u>	<u>-</u>	<u>(3,780)</u>
Total net assets	<u>8,078</u>	<u>20,095</u>	<u>28,173</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,008	19,348	20,356
Current assets	9,333	16,456	25,789
Current liabilities	<u>(3,207)</u>	<u>-</u>	<u>(3,207)</u>
Total net assets	<u>7,134</u>	<u>35,804</u>	<u>42,938</u>

18 Related party transactions

Mayland Trust

In the year, donations in the sum of £20,760 (2023 - £30,300) were given to the Charity by The Maylands Trust which has a connected trustee. At the balance sheet date the amount due to/from The Maylands Trust was £Nil (2023 - £Nil).

HALSTEAD DAY CENTRE

England & Wales - Charity number 280552

Accounts

Charity registration number: 280552

Halstead Day Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Halstead Day Centre

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Halstead Day Centre

Reference and Administrative Details

Patron	The Lady Patricia Newton of Braintree
Chairman	Mrs D E Lodge M.B.E. JP
Trustees	Mrs D E Lodge M.B.E. JP Mrs J A Pell Dr A J F Symington MA, MB, Bchir, FRC, GP Mr T N Wright FP Mrs H W Catley
Senior Management / Leadership Team	Mrs D E Lodge M.B.E. JP, Chairman Mrs J Pell, Trustee Dr A J F Symington MA, MB, Bchir, FRC, GP, Trustee and Medical Services Representative Mrs V Harman, Chief Executive Officer and Centre Manager Mr P Amos, Administrator Mrs F Fearn, Care Co-ordinator Mr T Wright FP, Trustee
Day Centre Committee	Mrs V Harman, Centre Manager Mrs F Fearn, Care Co-ordinator Mr P Amos, Administrator Mr K Bradford, Members Representative Mrs T Jones, Members Representative
Principal Office	40 Bridge Street Halstead Essex CO9 1HT
Charity Registration Number	280552
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Financial Advisers	Oakfield Financial Services Oakfield House, 11 Century Drive Braintree Essex CM77 8YG
Independent Examiner	L Greenwood FCCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB

Halstead Day Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

Objectives of the Centre

The purpose of the Centre is to provide, in a caring environment, stimulation and support to enable older people who are isolated, to remain living in their own homes for as long as possible.

Membership

The membership is limited to 20 each day. Whilst the premises could accommodate more people, due to the number of people attending who use wheelchairs or walking frames, the average number of people accommodated without congestion is 16. Referrals for membership are made by social workers, medical practitioners, other welfare bodies and individuals.

The Centre Activities and Services

The Centre commenced its operations in 1978 on one day a week in borrowed premises and with loaned transport facilities. Until November 2018, the Centre opened on five days a week. At that time, due to an unusually high number of deaths amongst members, or them going into full time care, the Trustees considered it uneconomical to open for five days a week. Having obtained the agreement of all staff members to reduce their hours accordingly, the decision was therefore taken to reduce the opening times, initially to four days a week and thereafter as necessary, until such time as additional members could be obtained. The Centre is actively recruiting new members with the intention of increasing to five days a week again.

The Centre has its own premises which were acquired in 1998 and converted for use by the Centre with the assistance of a grant from the National Lottery Charities Board. The main recreation area on the ground floor has been fitted with a hearing loop system. The Centre also owns two tail-lift ambulances used for transporting members to and from the Centre and taking them out on trips and visits. Services provided by the Centre include an escorted shopping service which runs whenever required. This is well used and appreciated by the members who would otherwise need to rely upon someone else to do their shopping for them. The ability to select their own items gives a sense of independence and well-being as it allows them to make their own choices.

The Centre has a bathroom, which contains a Parker Bath, enabling anyone who wishes to bathe with dignity, enhancing their personal hygiene and enabling them to enjoy the relaxation of bathing. There is also the added advantage of staff being able to monitor any changes in the well-being of a member. The Centre also has a shower room for those who would prefer to use this facility.

A chiropodist visits the Centre on a regular basis. Members pay the Service Provider but the fees are at a discounted rate. The Centre also operates a service whereby members can be escorted to a local hairdressers. Transport is made available when a member's appointment with a doctor falls on a day when they are at the Centre. There are a number of recreational activities including pool, darts and short mat bowls available in a large recreation area on the first floor which is accessible by either a staircase or a lift.

The Centre owns a purpose-built hut in Brightlingsea and, weather permitting, all members are offered at least two trips to this during the summer. Use of the hut is also made available to other organisations working with older people.

Halstead Day Centre

Trustees' Report (continued)

Objectives, strategies and activities

During the year the longer-term effects of the pandemic worked to the detriment of the Day Centre. Although we remained open throughout the year, the number of members attending did not consistently reach the levels that we hoped for, as several potential members either could not attend regularly or did not feel that they wanted to do so.

As a result our reduction in opening days to three per week, which was introduced in Autumn 2021 on a temporary basis, continued throughout the year, although it has been under constant review. We continue to make every effort via our considerable local profile to attract and retain new members from anywhere in our local area, with a view to increasing our opening hours to their previous levels.

Throughout the year, the Centre continued to make provision of Day Facilities to the older people of Halstead and surrounding villages, and continued to deliver a high standard of service to our members.

We benefited greatly from grants and donations from Charitable Trusts and local Masonic Lodges, and Halstead Rotarians created a global giving fundraising page for the Day Centre and a substantial amount of money was raised. Our main aims are still the same as they have always been, that is to provide a service that reduces isolation and loneliness and enables older people to connect with other people of the same generation, and to provide adequate support to lead a supported life in their own homes if they wish.

Our ambulances have been maintained to a high standard to ensure the comfort and safety of our members, which is paramount. Staff training is ongoing, meeting above the statutory requirements. The annual plant sale was again a successful fundraising event and involvement with the community, many thanks to Mrs Lodge who once again provided and helped to sell the plants. All the members enjoyed their Christmas dinners during Christmas week, and we were delighted to welcome back our regular singing and dancing entertainers at this time after the enforced postponement of the last couple of years. We still made available trips to our Beach Hut in Brightlingsea for those who felt able to make the journey.

With the Centre having largely overcome the worst effects of the pandemic and continuing to enjoy a prominent standing in the local community, we remain hopeful about the future.

Public benefit

The Charity has, during the year, run a Day Centre, within the Halstead area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have set an objective of cash reserves as at the end of each financial year, which would cover at least six months costs of running the Centre. Given the reduction in statutory funding available to charities, the Trustees consider that this level of reserves would be prudent. The total funds of the charity at the balance sheet date was £42,938 with £35,804 relating to restricted funds. Taking into account the unrestricted fixed assets held, this leaves £6,126 (2022: £16,953) as the available funds of the charity. The Trustees are mindful of the charity's reserves and are seeking to obtain further funding of an unrestricted nature.

Structure, governance and management

Nature of governing document

The Centre is managed and run in accordance with its constitution which has been lodged with the Charity Commission.

Halstead Day Centre

Trustees' Report (continued)

Recruitment and appointment of trustees

Where it is considered desirable to appoint an additional Trustee, volunteers are sought from within the local community. The CV of any person volunteering is reviewed to ascertain if their appointment will bring additional skills to the Board of Trustees and the potential Trustee is provided with financial and operational information regarding the Centre. They are interviewed by at least two existing Trustees.

Induction and training of trustees

Any person appointed is given opportunities to see the Centre in operation and is encouraged to refer to the Charity Commission website to ensure that they fully understand the role of a Trustee prior to accepting the appointment.

The Centre maintains Directors and Officers Insurance for the benefit of Trustees.

Organisational structure

The Trustees are responsible for the overall direction of the Centre and the employment of staff. The day to day management of the Centre is the responsibility of the Centre Manager with the support and guidance of the Management Committee. The Day Centre Committee provides a forum for all those concerned with the Centre, whether as volunteer helpers, drivers or members, to discuss matters of day to day importance to them.

Employee involvement

As at 31 March 2023, the Centre employed 7 part-time staff. It has had the ability to call on one person who was prepared to work part-time as and when required to cover holiday absences, etc. The Manager is qualified to NVQ Level 5 in Health and Social Care and holds a Diploma in Business Studies and Administration, The Care Co-Ordinator is qualified to Level 3 and holds a Diploma in Customer Service. All Care Staff are qualified to Level 2 or higher. Drivers are MIDAS trained. The Manager and all Care Staff are qualified in First Aid and Moving and Handling and have received training in dementia awareness. The Manager and two staff members hold Health and Safety qualifications.

Details of employment costs are shown in note 10.

The Centre has 9 volunteers, who work for varying days and periods of time and whose contribution is so important to the smooth running of the Centre. Volunteers are offered training and encouraged to obtain qualifications appropriate to the tasks which they carry out.

All staff and volunteers are subject to clearance by the DBS Scheme as recommended in respect of those working with vulnerable older people.

The annual report was approved by the trustees of the charity on 29 January 2024 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 29 January 2024 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Independent Examiner's Report to the trustees of Halstead Day Centre

I report to the trustees on my examination of the accounts of Halstead Day Centre for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Halstead Day Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Halstead Day Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Halstead Day Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Lisa Greenwood FCCA

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

29 January 2024

Halstead Day Centre

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	26,370	36,791	63,161	47,411
Charitable activities	3	47,690	-	47,690	50,801
Other trading activities	4	432	-	432	700
Investment income	5	74	-	74	4
Other income	6	1,002	-	1,002	917
Total income		<u>75,568</u>	<u>36,791</u>	<u>112,359</u>	<u>99,833</u>
Expenditure on:					
Charitable activities	7	<u>(85,387)</u>	<u>(44,174)</u>	<u>(129,561)</u>	<u>(134,155)</u>
Total expenditure		<u>(85,387)</u>	<u>(44,174)</u>	<u>(129,561)</u>	<u>(134,155)</u>
Net expenditure		<u>(9,819)</u>	<u>(7,383)</u>	<u>(17,202)</u>	<u>(34,322)</u>
Net movement in funds		(9,819)	(7,383)	(17,202)	(34,322)
Reconciliation of funds					
Total funds brought forward		<u>16,953</u>	<u>43,187</u>	<u>60,140</u>	<u>94,462</u>
Total funds carried forward	16	<u><u>7,134</u></u>	<u><u>35,804</u></u>	<u><u>42,938</u></u>	<u><u>60,140</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

Halstead Day Centre

(Registration number: 280552) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	20,356	34,889
Current assets			
Debtors	14	1,368	8,812
Cash at bank and in hand		<u>24,421</u>	<u>19,473</u>
		25,789	28,285
Creditors: Amounts falling due within one year	15	<u>(3,207)</u>	<u>(3,034)</u>
Net current assets		<u>22,582</u>	<u>25,251</u>
Net assets		<u>42,938</u>	<u>60,140</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	35,804	43,187
Unrestricted income funds			
Unrestricted funds		<u>7,134</u>	<u>16,953</u>
Total funds	16	<u>42,938</u>	<u>60,140</u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 29 January 2024 and signed on their behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Halstead Day Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Income from fundraising activities is recognised when it is received by the charity.

Investment income

Investment income includes interest received in the charity bank accounts and is recognised on a received basis.

Charitable activities

Income from charitable activities includes the income derived from the Charity's main activities, including income from subscriptions and members lunches, and is recognised when receivable.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Other income

Other income refers to the sales of good such as walking frames, shopping trollies and books.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

These costs represent those that are directly attributable to the achievement of the Charity's objectives. They include the employment costs of care staff, the costs of running ambulances, premises costs and other costs associated with the running of the Centre for the benefit of members.

Support costs

Support costs include those administration costs that assist the work of the Charity but do not directly represent charitable activities. They include administrative costs, including employment costs, office costs and publicity. They are incurred directly in support of expenditure on the objects of the Charity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Buildings	25 years
Land	no depreciation charged
Ambulances	5 years
Beach Hut	5 years
Furniture and Equipment	5 years

Trade debtors

Debtors relate to prepayments recognised in the year and are realised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and amounts held in the bank account.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants, including capital grants; Grants and donations	26,370	36,791	63,161	47,411
	26,370	36,791	63,161	47,411
	26,370	36,791	63,161	47,411

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
CJRS grant income	-	-	-	16,785
Members subscriptions	43,517	-	43,517	31,882
Members lunches	4,173	-	4,173	2,134
	47,690	-	47,690	50,801
	47,690	-	47,690	50,801

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Events income;				
Other events income	432	-	432	700
	432	-	432	700
	432	-	432	700

The notes on pages 9 to 17 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	74	-	74	4
	74	-	74	4

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fuel rebate	817	-	817	817
Other income	185	-	185	100
	1,002	-	1,002	917

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £	
Ambulance running costs	6,450	-	6,450	5,925	
Transport costs	120	-	120	480	
Premises costs	9,899	-	9,899	9,512	
Equipment repairs and renewals	956	-	956	822	
Lunches and refreshments	4,265	-	4,265	2,372	
Depreciation of freehold property	-	15,350	15,350	15,350	
Depreciation of fixtures and fittings	-	145	145	145	
Depreciation of equipment	-	46	46	46	
Sundry expenses	-	-	-	95	
Beach hut costs	-	833	833	816	
Salaries and employment costs	28,336	27,800	56,136	60,998	
Administration costs (incl. admin wages)	33,363	-	33,363	35,830	
Governance costs	1,998	-	1,998	1,764	8
	85,387	44,174	129,561	134,155	

The notes on pages 9 to 17 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Examination of the financial statements	1,998	-	1,998	1,764
	1,998	-	1,998	1,764
	1,998	-	1,998	1,764

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Wages and salaries	84,155	90,940
Social security	-	50
Defined contribution pension costs	1,361	1,468
	85,516	92,458
	85,516	92,458

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	5	5
Management	2	2
	7	7
	7	7

	2023	2022
Full time equivalents (FTE)		
Charitable activities	3.86	3.86
Management	1.20	1.20
	5.06	5.06
	5.06	5.06

The notes on pages 9 to 17 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

In addition to the paid employees, the Centre had 9 volunteers during the year (2022: 9 volunteers) who worked for various periods.

3 (2022 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £43,842 (2022 - £49,128). The Charity considers its key management personnel to comprise the Centre Manager, the Care Co-ordinator and the Administrator.

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,998	1,764

12 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Ambulance Fund £	Beach Hut £	Equipment Fund £	Total £
Cost						
At 1 April 2022	398,748	18,849	68,502	2,785	230	489,114
Additions	-	1,008	-	-	-	1,008
At 31 March 2023	398,748	19,857	68,502	2,785	230	490,122
Depreciation						
At 1 April 2022	364,328	18,426	68,502	2,785	184	454,225
Charge for the year	15,350	145	-	-	46	15,541
At 31 March 2023	379,678	18,571	68,502	2,785	230	469,766
Net book value						
At 31 March 2023	19,070	1,286	-	-	-	20,356
At 31 March 2022	34,420	423	-	-	46	34,889

The value of land and buildings includes £15,000 of freehold land - this is the land upon which the premises stands and does not therefore form a separate saleable asset.

The notes on pages 9 to 17 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Debtors

	2023 £	2022 £
Prepayments	1,368	1,312
Accrued income	-	7,500
	1,368	8,812
	1,368	8,812

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	224	223
Other taxation and social security	635	753
Other creditors	-	13
Accruals	2,348	2,045
	3,207	3,034
	3,207	3,034

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Fund	16,953	75,568	(85,387)	-	7,134
Restricted funds					
Freehold Premises Fund	34,420	-	(15,350)	-	19,070
Equipment Fund	469	-	(191)	-	278
Beach Hut Fund	798	1,041	(833)	-	1,006
Essex Community Foundation	7,500	5,000	(12,500)	-	-
Maylands Trust	-	30,300	(15,300)	-	15,000
Halstead Town Council	-	450	-	-	450
	43,187	36,791	(44,174)	-	35,804
Total restricted funds	43,187	36,791	(44,174)	-	35,804
Total funds	60,140	112,359	(129,561)	-	42,938

The notes on pages 9 to 17 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Fund	41,764	78,325	(103,136)	16,953
Restricted				
Freehold Premises Fund	49,770	-	(15,350)	34,420
Equipment Fund	660	-	(191)	469
Beach Hut Fund	406	1,208	(816)	798
Essex Community Foundation	862	15,000	(8,362)	7,500
Maylands Trust	-	4,500	(4,500)	-
Halstead Town Council	-	800	(800)	-
Active Braintree	500	-	(500)	-
Braintree District Council	500	-	(500)	-
Total restricted funds	52,698	21,508	(31,019)	43,187
Total funds	94,462	99,833	(134,155)	60,140

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Fund - This fund can be utilised for any purpose which the Trustees consider to be required in the furtherance of the object of the Charity.

Restricted Revenue Fund - This fund is used to hold money received in grants and donations where the donor or grantee has placed a restriction on the type of cost against which their contribution may be used.

The restricted revenue reserve fund balances as at 31 March 2023 are made up of the following amounts:

- Essex Community Foundation - The money has been provided to the charity to assist with staff and transport costs.
- Beach Hut Fund - this fund assists with trips to the beach hut in Brightlingsea.
- Maylands Trust - this was money received to help fund wages for the charity. £30,300 was received over the year from 4 separate grants.
- Halstead Town Council - Money was granted to the charity to help pay for office equipment. This will be spent in the following period.

Capital Funds - the Equipment Fund, Ambulance Fund and Freehold Premises Fund are used to hold the written down capital value of the assets purchased with grants and donations made for the acquisition of these.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,008	19,348	20,356
Current assets	9,333	16,456	25,789
Current liabilities	(3,207)	-	(3,207)
Total net assets	<u>7,134</u>	<u>35,804</u>	<u>42,938</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	34,889	34,889
Current assets	19,987	8,298	28,285
Current liabilities	(3,034)	-	(3,034)
Total net assets	<u>16,953</u>	<u>43,187</u>	<u>60,140</u>

18 Related party transactions

Mayland Trust

In the year, donations in the sum of £30,300 were given to the Charity by The Maylands Trust which has a connected trustee. At the balance sheet date the amount due to/from The Maylands Trust was £Nil (2022 - £Nil).

HALSTEAD DAY CENTRE

England & Wales - Charity number 280552

Accounts

Halstead Day Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Halstead Day Centre

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Halstead Day Centre

Reference and Administrative Details

Patron	The Lady Patricia Newton of Braintree
Chairman	Mrs D E Lodge M.B.E. JP
Trustees	Mrs D E Lodge M.B.E. JP Mrs J A Pell Dr A J F Symington MA, MB, Bchir, FRC, GP Mr T N Wright FP Mrs H W Catley
Senior Management / Leadership Team	Mrs D E Lodge M.B.E. JP, Chairman Mrs J Pell, Trustee Dr A J F Symington MA, MB, Bchir, FRC, GP, Trustee and Medical Services Representative Mrs V Harman, Chief Executive Officer and Centre Manager Mr P Amos, Administrator Mrs F Fearn, Care Co-ordinator Mr T Wright FP, Trustee
Day Centre Committee	Mrs V Harman, Centre Manager Mrs F Fearn, Care Co-ordinator Mr P Amos, Administrator Mr K Bradford, Members Representative Mrs T Jones, Members Representative
Principal Office	40 Bridge Street Halstead Essex CO9 1HT
Charity Registration Number	280552
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Financial Advisers	Oakfield Financial Services Oakfield House, 11 Century Drive Braintree Essex CM77 8YG
Independent Examiner	L Greenwood FCCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB

Halstead Day Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

Objectives of the Centre

The purpose of the Centre is to provide, in a caring environment, stimulation and support to enable older people who are isolated, to remain living in their own homes for as long as possible.

Membership

The membership is limited to 20 each day. Whilst the premises could accommodate more people, due to the number of people attending who use wheelchairs or walking frames, the average number of people accommodated without congestion is 16. Referrals for membership are made by social workers, medical practitioners, other welfare bodies and individuals.

The Centre Activities and Services

The Centre commenced its operations in 1978 on one day a week in borrowed premises and with loaned transport facilities. Until November 2018, the Centre opened on five days a week. At that time, due to an unusually high number of deaths amongst members, or them going into full time care, the Trustees considered it uneconomical to open for five days a week. Having obtained the agreement of all staff members to reduce their hours accordingly, the decision was therefore taken to reduce the opening times, initially to four days a week and thereafter as necessary, until such time as additional members could be obtained. The Centre is actively recruiting new members with the intention of increasing to five days a week again.

The Centre has its own premises which were acquired in 1998 and converted for use by the Centre with the assistance of a grant from the National Lottery Charities Board. The main recreation area on the ground floor has been fitted with a hearing loop system. The Centre also owns two tail-lift ambulances used for transporting members to and from the Centre and taking them out on trips and visits. Services provided by the Centre include an escorted shopping service which runs whenever required. This is well used and appreciated by the members who would otherwise need to rely upon someone else to do their shopping for them. The ability to select their own items gives a sense of independence and well-being as it allows them to make their own choices.

The Centre has a bathroom, which contains a Parker Bath, enabling anyone who wishes to bathe with dignity, enhancing their personal hygiene and enabling them to enjoy the relaxation of bathing. There is also the added advantage of staff being able to monitor any changes in the well-being of a member. The Centre also has a shower room for those who would prefer to use this facility.

A chiropodist visits the Centre on a regular basis. Members pay the Service Provider but the fees are at a discounted rate. The Centre also operates a service whereby members can be escorted to a local hairdressers. Transport is made available when a member's appointment with a doctor falls on a day when they are at the Centre. There are a number of recreational activities including pool, darts and short mat bowls available in a large recreation area on the first floor which is accessible by either a staircase or a lift.

The Centre owns a purpose-built hut in Brightlingsea and, weather permitting, all members are offered at least two trips to this during the summer. Use of the hut is also made available to other organisations working with older people.

Halstead Day Centre

Trustees' Report (continued)

Objectives, strategies and activities

In the first few months of the new financial year, the effects of the pandemic continued to disrupt the day-to-day running of the Day Centre. Although we reopened in mid-April the number of members attending remained low, as many members either could not attend or did not feel safe in doing so.

As a result the decision was taken in Autumn 2021 to further reduce our opening days, to three per week on a temporary basis, so as to increase the daily number of people attending on those days, and also to minimise the reduction in staff salaries resulting from the cessation of the furlough scheme. This has been successful, and also coincided with a healthy upturn in numbers attending.

Despite the slow restart, the Centre continued to make provision of Day Facilities to the older people of Halstead and surrounding villages, and although a few logistical problems persisted we still deliver a high standard of service to our members.

We benefited greatly from grants and donations from Charitable Trusts such as the Round Table and local Masonic Lodges, and Halstead Rotarians created a global giving fundraising page for the Day Centre and a substantial amount of money was raised. Our main aims are still the same as they have always been, that is to provide a service that reduces isolation and loneliness and enables older people to connect with other people of the same generation, and to provide adequate support to lead a supported life in their own homes if they wish.

Our ambulances have been maintained to a high standard to ensure the comfort and safety of our members, which is paramount. Staff training is ongoing, meeting above the statutory requirements. The annual plant sale proved to be very successful by way of fundraising and involvement in the community, many thanks to Mrs Lodge who worked tirelessly to grow and help sell the plants. All the members enjoyed their Christmas dinners during Christmas week. We still made available trips to our Beach Hut in Brightlingsea for those who felt able to make the journey.

With the Centre having largely overcome the uncertainty caused by the pandemic, and continuing to enjoy a prominent local profile, we feel positive about the future.

Public benefit

The Charity has, during the year, run a Day Centre, within the Halstead area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have set an objective of cash reserves as at the end of each financial year, which would cover at least six months costs of running the Centre. Given the reduction in statutory funding available to charities, the Trustees consider that this level of reserves would be prudent. The available unrestricted reserves as at 31 March 2022 are £16,953 (2021: £41,764).

Halstead Day Centre

Trustees' Report (continued)

Plans for future periods

Activities planned to achieve aims

The Day Centre aims to continue to provide a diverse range of activities that suit personal and group needs, including activities that promote mental and physical well-being. Our main focuses are still to reduce isolation and increase interaction for our members who are facing the same issues due to being isolated in their communities.

Annual trips to our beach hut will take place when possible in the summer months. For most of our members, the opportunity to have a day at the seaside would be non-existent without this facility.

We aim to continue doing local fund-raising activities including the annual Plant Sale, and hopefully be able to resume our Bazaar and coffee mornings. Local organisations have pledged support for the coming year.

We plan to have our members Christmas party, with a return of our regular visiting entertainers.

Our thanks again go out to grant-giving organisations and those involved in the local fund-raising events, who we hope will continue to support our work.

We will continue to encourage volunteer opportunities for the public.

We will prioritise continuing to actively encouraging new members to the Centre over the coming year, with the intention of restoring attendance levels towards those previously experienced as soon as possible. This will result in the Day Centre being able to increase its operating hours back towards their former levels.

Structure, governance and management

Nature of governing document

The Centre is managed and run in accordance with its constitution which has been lodged with the Charity Commission.

Recruitment and appointment of trustees

Where it is considered desirable to appoint an additional Trustee, volunteers are sought from within the local community. The CV of any person volunteering is reviewed to ascertain if their appointment will bring additional skills to the Board of Trustees and the potential Trustee is provided with financial and operational information regarding the Centre. They are interviewed by at least two existing Trustees.

Induction and training of trustees

Any person appointed is given opportunities to see the Centre in operation and is encouraged to refer to the Charity Commission website to ensure that they fully understand the role of a Trustee prior to accepting the appointment.

The Centre maintains Directors and Officers Insurance for the benefit of Trustees.

Organisational structure

The Trustees are responsible for the overall direction of the Centre and the employment of staff. The day to day management of the Centre is the responsibility of the Centre Manager with the support and guidance of the Management Committee. The Day Centre Committee provides a forum for all those concerned with the Centre, whether as volunteer helpers, drivers or members, to discuss matters of day to day importance to them.

Halstead Day Centre

Trustees' Report (continued)

Employee involvement

As at 31 March 2022, the Centre employed 7 part-time staff. It has had the ability to call on one person who was prepared to work part-time as and when required to cover holiday absences, etc. The Manager is qualified to NVQ Level 5 in Health and Social Care and holds a Diploma in Business Studies and Administration, The Care Co-Ordinator is qualified to Level 3 and holds a Diploma in Customer Service. All Care Staff are qualified to Level 2 or higher. Drivers are MIDAS trained. The Manager and all Care Staff are qualified in First Aid and Moving and Handling and have received training in dementia awareness. The Manager and two staff members hold Health and Safety qualifications.

Details of employment costs are shown in note 10.

The Centre has 9 volunteers, who work for varying days and periods of time and whose contribution is so important to the smooth running of the Centre. Volunteers are offered training and encouraged to obtain qualifications appropriate to the tasks which they carry out.

All staff and volunteers are subject to clearance by the DBS Scheme as recommended in respect of those working with vulnerable older people.

The annual report was approved by the trustees of the charity on 30 January 2023 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 January 2023 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Independent Examiner's Report to the trustees of Halstead Day Centre

I report to the trustees on my examination of the accounts of Halstead Day Centre for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Halstead Day Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Halstead Day Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Halstead Day Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Lisa Greenwood FCCA

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

30 January 2023

Halstead Day Centre

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	25,903	21,508	47,411	62,434
Charitable activities	3	50,801	-	50,801	70,899
Other trading activities	4	700	-	700	820
Investment income	5	4	-	4	16
Other income	6	917	-	917	442
Total income		<u>78,325</u>	<u>21,508</u>	<u>99,833</u>	<u>134,611</u>
Expenditure on:					
Charitable activities	7	<u>(103,136)</u>	<u>(31,019)</u>	<u>(134,155)</u>	<u>(129,272)</u>
Total expenditure		<u>(103,136)</u>	<u>(31,019)</u>	<u>(134,155)</u>	<u>(129,272)</u>
Net (expenditure)/income		<u>(24,811)</u>	<u>(9,511)</u>	<u>(34,322)</u>	<u>5,339</u>
Net movement in funds		(24,811)	(9,511)	(34,322)	5,339
Reconciliation of funds					
Total funds brought forward		<u>41,764</u>	<u>52,698</u>	<u>94,462</u>	<u>89,123</u>
Total funds carried forward	16	<u><u>16,953</u></u>	<u><u>43,187</u></u>	<u><u>60,140</u></u>	<u><u>94,462</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Halstead Day Centre
(Registration number: 280552)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	34,889	50,430
Current assets			
Debtors	14	8,812	1,239
Cash at bank and in hand		<u>19,473</u>	<u>47,279</u>
		28,285	48,518
Creditors: Amounts falling due within one year	15	<u>(3,034)</u>	<u>(4,486)</u>
Net current assets		<u>25,251</u>	<u>44,032</u>
Net assets		<u>60,140</u>	<u>94,462</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	43,187	52,698
Unrestricted income funds			
Unrestricted funds		<u>16,953</u>	<u>41,764</u>
Total funds	16	<u>60,140</u>	<u>94,462</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 30 January 2023 and signed on their behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and trustee

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Halstead Day Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The trustees are hoping to return to attendance levels previously experienced as soon as possible.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Income from fundraising activities is recognised when it is received by the charity.

Investment income

Investment income includes interest received in the charity bank accounts and is recognised on a received basis.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Charitable activities

Income from charitable activities includes the income derived from the Charity's main activities, including income from subscriptions and members lunches, and is recognised when receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

These costs represent those that are directly attributable to the achievement of the Charity's objectives. They include the employment costs of care staff, the costs of running ambulances, premises costs and other costs associated with the running of the Centre for the benefit of members.

Support costs

Support costs include those administration costs that assist the work of the Charity but do not directly represent charitable activities. They include administrative costs, including employment costs, office costs and publicity. They are incurred directly in support of expenditure on the objects of the Charity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Buildings	25 years
Land	no depreciation charged
Ambulances	5 years
Beach Hut	5 years
Furniture and Equipment	5 years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and amounts held in the bank account.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants, including capital grants;				
Grants and donations	25,903	21,508	47,411	62,434
	25,903	21,508	47,411	62,434
	25,903	21,508	47,411	62,434

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
CJRS grant income	16,785	-	16,785	56,668
Members subscriptions	31,882	-	31,882	13,692
Members lunches	2,134	-	2,134	539
	50,801	-	50,801	70,899
	50,801	-	50,801	70,899

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2021 £
Events income;				
Other events income	700	-	700	820
	700	-	700	820
	700	-	700	820

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	4	-	4	16
	4	-	4	16

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fuel rebate	817	-	817	442
Other income	100	-	100	-
	917	-	917	442

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Note				
Ambulance running costs	4,063	1,862	5,925	3,658
Transport costs	480	-	480	480
Premises costs	9,512	-	9,512	6,223
Equipment repairs and renewals	822	-	822	547
Lunches and refreshments	2,072	300	2,372	-
Depreciation of freehold property	-	15,350	15,350	15,350
Depreciation of furniture and equipment	-	-	-	13
Depreciation of fixtures and fittings	-	145	145	-
Depreciation of equipment	-	46	46	46
Sundry expenses	95	-	95	73
Beach hut costs	-	816	816	802
Salaries and employment costs	48,498	12,500	60,998	63,923
Administration costs (incl. admin wages)	35,830	-	35,830	36,867
Governance costs	1,764	-	1,764	1,290
	103,136	31,019	134,155	129,272

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,764	1,764	1,290
	1,764	1,764	1,290
	1,764	1,764	1,290

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	95,050	88,673
Social security	646	943
Defined contribution pension costs	1,538	1,434
	97,234	91,050
	97,234	91,050

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	5	5
Management	2	2
	7	7
	7	7
Full time equivalents (FTE)	2021	2020
Charitable activities	3.86	3.86
Management	1.20	1.20
	5.06	5.06
	5.06	5.06

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

In addition to the paid employees, the Centre had 9 volunteers during the year (2021: 9 volunteers) who worked for various periods.

3 (2021 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £49,128 (2021 - £51,586). The Charity considers its key management personnel to comprise the Centre Manager, the Care Co-ordinator and the Administrator.

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,764	1,290

12 Taxation

The charity is a registered charity and is therefore generally exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Ambulance Fund £	Beach Hut £	Equipment Fund £	Total £
Cost						
At 1 April 2021	398,748	18,849	68,502	2,785	230	489,114
At 31 March 2022	398,748	18,849	68,502	2,785	230	489,114
Depreciation						
At 1 April 2021	348,978	18,281	68,502	2,785	138	438,684
Charge for the year	15,350	145	-	-	46	15,541
At 31 March 2022	364,328	18,426	68,502	2,785	184	454,225
Net book value						
At 31 March 2022	34,420	423	-	-	46	34,889
At 31 March 2021	49,770	568	-	-	92	50,430

The value of land and buildings includes £15,000 of freehold land - this is the land upon which the premises stands and does not therefore form a separate saleable asset.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

14 Debtors

	2022 £	2021 £
Prepayments	1,312	1,239
Accrued income	7,500	-
	8,812	1,239

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	223	1,170
Other taxation and social security	753	1,634
Other creditors	13	-
Accruals	2,045	1,682
	3,034	4,486

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	41,764	78,325	(103,136)	-	16,953
Restricted funds					
Restricted Revenue Funds	2,268	21,508	(15,478)	-	8,298
Freehold Premises Fund	49,770	-	(15,350)	-	34,420
Equipment Fund	660	-	(191)	-	469
Total restricted funds	52,698	21,508	(31,019)	-	43,187
Total funds	94,462	99,833	(134,155)	-	60,140

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	7,796	117,103	(83,067)	(68)	41,764
Restricted					
Restricted Revenue Funds	15,500	17,508	(30,809)	69	2,268
Freehold Premises Fund	65,120	-	(15,350)	-	49,770
Equipment Fund	707	-	(46)	(1)	660
Total restricted funds	81,327	17,508	(46,205)	68	52,698
Total funds	89,123	134,611	(129,272)	-	94,462

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Fund - This fund can be utilised for any purpose which the Trustees consider to be required in the furtherance of the object of the Charity.

Restricted Revenue Fund - This fund is used to hold money received in grants and donations where the donor or grantee has placed a restriction on the type of cost against which their contribution may be used.

The restricted revenue reserve fund balances as at 31 March 2022 are made up of the following amounts:

- Essex Community Foundation £7,500 - this money is due to be received following the year end and has been recognised as it meets the income criteria. The money has been provided to the charity to assist with staff and transport costs.
- Beach Hut Fund £798 - this fund assists with trips to the beach hut in Brightlingsea.

Capital Funds - the Equipment Fund, Ambulance Fund and Freehold Premises Fund are used to hold the written down capital value of the assets purchased with grants and donations made for the acquisition of these.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	34,889	34,889
Current assets	19,987	8,298	28,285
Current liabilities	(3,034)	-	(3,034)
Total net assets	<u>16,953</u>	<u>43,187</u>	<u>60,140</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	50,430	50,430
Current assets	46,250	2,268	48,518
Current liabilities	(4,486)	-	(4,486)
Total net assets	<u>41,764</u>	<u>52,698</u>	<u>94,462</u>

18 Related party transactions

There were no related party transactions in the year.

HALSTEAD DAY CENTRE

England & Wales - Charity number 280552

Accounts

Halstead Day Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Halstead Day Centre

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Halstead Day Centre

Reference and Administrative Details

Patron	The Lady Patricia Newton of Braintree
Chairman	Mrs D E Lodge M.B.E. JP
Trustees	Mrs D E Lodge M.B.E. JP Mrs J A Pell Dr A J F Symington MA, MB, Bchir, FRC, GP Mr T N Wright FP Mrs H W Catley
Senior Management / Leadership Team	Mrs D E Lodge M.B.E. JP, Chairman Mrs J Pell, Trustee Dr A J F Symington MA, MB, Bchir, FRC, GP, Trustee and Medical Services Representative Mrs V Harman, Chief Executive Officer and Centre Manager Mr P Amos, Administrator Mrs F Fearn, Care Co-ordinator Mr T Wright FP, Trustee
Day Centre Committee	Mrs V Harman, Centre Manager Mrs F Fearn, Care Co-ordinator Mr P Amos, Administrator Mr K Bradford, Members Representative Mrs T Jones, Members Representative
Principal Office	40 Bridge Street Halstead Essex CO9 1HT
Charity Registration Number	280552
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Financial Advisers	Oakfield Financial Services Oakfield House, 11 Century Drive Braintree Essex CM77 8YG
Independent Examiner	L Greenwood FCCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB

Halstead Day Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

Objectives of the Centre

The purpose of the Centre is to provide, in a caring environment, stimulation and support to enable older people who are isolated, to remain living in their own homes for as long as possible.

Membership

The membership is limited to 20 each day. Whilst the premises could accommodate more people, due to the number of people attending who use wheelchairs or walking frames, the average number of people accommodated without congestion is 16. Referrals for membership are made by social workers, medical practitioners, other welfare bodies and individuals.

The Centre Activities and Services

The Centre commenced its operations in 1978 on one day a week in borrowed premises and with loaned transport facilities. Until November 2018, the Centre opened on five days a week. At that time, due to an unusually high number of deaths amongst members, or them going into full time care, the Trustees considered it uneconomical to open for five days a week. Having obtained the agreement of all staff members to reduce their hours accordingly, the decision was therefore taken to reduce the opening times to four days a week until such time as additional members could be obtained. The Centre is actively recruiting new members with the intention of increasing to five days a week again.

The Centre has its own premises which were acquired in 1998 and converted for use by the Centre with the assistance of a grant from the National Lottery Charities Board. The main recreation area on the ground floor has been fitted with a hearing loop system. The Centre also owns two tail-lift ambulances used for transporting members to and from the Centre and taking them out on trips and visits. Services provided by the Centre include an escorted shopping service which runs every day. This is well used and appreciated by the members who would otherwise need to rely upon someone else to do their shopping for them. The ability to select their own items gives a sense of independence and well-being as it allows them to make their own choices.

The Centre has a bathroom, which contains a Parker Bath, enabling anyone who wishes to bathe with dignity, enhancing their personal hygiene and enabling them to enjoy the relaxation of bathing. This facility is well used and has the added advantage of staff being able to monitor any changes in the well-being of a member. The Centre also has a shower room for those who would prefer to use this facility.

A chiropodist visits the Centre on a regular basis. Members pay the Service Provider but the fees are at a discounted rate. The Centre also operates a service whereby members can be escorted to a local hairdressers. Transport is made available when a member's appointment with a doctor falls on a day when they are at the Centre. There are a number of recreational activities including pool, darts and short mat bowls available in a large recreation area on the first floor which is accessible by either a staircase or a lift.

The Centre owns a purpose-built hut in Brightlingsea and, weather permitting, all members are offered at least two trips to this during the summer. Use of the hut is also made available to other organisations working with older people.

Halstead Day Centre

Trustees' Report

Objectives, strategies and activities

Throughout this financial year, the full effect of the pandemic has become clear, and the Day Centre has been affected like all other organisations. Many of the normal activities could not take place, and in total the Centre was unable to open for almost eight months of the year. This stopped regular income for long periods of time, and drastically reduced it when we could open, as many members either could no longer attend or did not feel safe in doing so. Despite this, the Centre continued to make provision of Day Facilities to the older people of Halstead and surrounding villages, and although there were a few logistical problems when we reopened, we still deliver a service to a high standard to our members.

We benefited greatly from grants and donations from Charitable Trusts, and Halstead Rotarians created a global giving fundraising page for the Day Centre and a substantial amount of money was raised. Our main aims are still the same as they have always been, that is to provide a service that reduces isolation and loneliness and enables older people to connect with other people of the same generation, and to provide adequate support to lead a supported life in their own homes if they wish.

Our ambulances have been maintained to a high standard to ensure the comfort and safety of our members, which is paramount. Staff training is ongoing, meeting above the statutory requirements. The annual plant sale proved to be very successful by way of fundraising and involvement in the community, many thanks to Mrs Lodge who worked tirelessly to grow and help sell the plants. All the members enjoyed their Christmas dinners during Christmas week. We still managed a few trips to our Beach Hut in Brightlingsea for those who felt able to make the journey.

It has been an uncertain year for the Centre because of the pandemic, but since the end of this report our membership has now picked up dramatically, and we feel positive about the future.

Public benefit

The Charity has, during the year, run a Day Centre, within the Halstead area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have set an objective of cash reserves as at the end of each financial year, which would cover at least six months costs of running the Centre. Given the reduction in statutory funding available to charities, the Trustees consider that this level of reserves would be prudent. The available unrestricted reserves as at 31 March 2021 are £41,764 (2020: £7,796).

Halstead Day Centre

Trustees' Report

Plans for future periods

Activities planned to achieve aims

The Day Centre aims to continue to provide a diverse range of activities that suit personal and group needs, including activities that promote mental and physical well-being. Our main focuses are still to reduce isolation and increase interaction for our members who are facing the same issues due to being isolated in their communities.

Annual trips to our beach hut will take place in the summer. For most of our members, the opportunity to have a day at the seaside would be non-existent without this facility.

We aim to continue doing local fund-raising activities, including the annual Plant Sale, Bazaar and coffee mornings. Local organisations have pledged support for the coming year.

We hope to have our Christmas Party for the members with visiting entertainers.

We intend to actively encourage more members to the Centre over the coming year. We will continue to support volunteer opportunities for the public.

Once again, our thanks go out to grant-giving organisations and those involved in the local fund-raising events, who we hope will continue to support our work during the coming year.

Unfortunately in the months since the end of this financial years report the effects of the pandemic continued to disrupt the day-to-day running of Day Centre. Although the Centre reopened two weeks into the new financial year the number of members attending remained low, as many members either could no longer attend or still did not feel safe in doing so.

As a result the decision was taken in the Autumn 2021 to reduce our opening days to three per week on a temporary basis, so as to increase the daily number of people attending on those days, and also to minimise the reduction in staff salaries resulting from the ending of the furlough scheme.

We hope to be able to restore attendance levels to those previously experienced as soon as possible, which will result in the Day Centre striving to increase its operating hours back to their former levels.

Structure, governance and management

Nature of governing document

The Centre is managed and run in accordance with its constitution which has been lodged with the Charity Commission.

Recruitment and appointment of trustees

Where it is considered desirable to appoint an additional Trustee, volunteers are sought from within the local community. The CV of any person volunteering is reviewed to ascertain if their appointment will bring additional skills to the Board of Trustees and the potential Trustee is provided with financial and operational information regarding the Centre. They are interviewed by at least two existing Trustees.

Induction and training of trustees

Any person appointed is given opportunities to see the Centre in operation and is encouraged to refer to the Charity Commission website to ensure that they fully understand the role of a Trustee prior to accepting the appointment.

The Centre maintains Directors and Officers Insurance for the benefit of Trustees.

Organisational structure

The Trustees are responsible for the overall direction of the Centre and the employment of staff. The day to day management of the Centre is the responsibility of the Centre Manager with the support and guidance of the Management Committee. The Day Centre Committee provides a forum for all those concerned with the Centre, whether as volunteer helpers, drivers or members, to discuss matters of day to day importance to them.

Halstead Day Centre

Trustees' Report

Employee involvement

As at 31 March 2021, the Centre employed 7 part-time staff. It has had the ability to call on one person who was prepared to work part-time as and when required to cover holiday absences, etc. The Manager is qualified to NVQ Level 5 in Health and Social Care and holds a Diploma in Business Studies and Administration, The Care Co-Ordinator is qualified to Level 3 and holds a Diploma in Customer Service. All Care Staff are qualified to Level 2 or higher. Drivers are MIDAS trained. The Manager and all Care Staff are qualified in First Aid and Moving and Handling and have received training in dementia awareness. The Manager and two staff members hold Health and Safety qualifications.

Details of employment costs are shown in note 10.

The Centre has 9 volunteers, who work for varying days and periods of time and whose contribution is so important to the smooth running of the Centre. Volunteers are offered training and encouraged to obtain qualifications appropriate to the tasks which they carry out.

All staff and volunteers are subject to clearance by the DBS Scheme as recommended in respect of those working with vulnerable older people.

The annual report was approved by the trustees of the charity on 28 January 2022 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 January 2022 and signed on its behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Independent Examiner's Report to the trustees of Halstead Day Centre

I report to the trustees on my examination of the accounts of Halstead Day Centre for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of Halstead Day Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Halstead Day Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Halstead Day Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Lisa Greenwood FCCA

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

28 January 2022

Halstead Day Centre

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	44,926	17,508	62,434	54,168
Charitable activities	3	70,899	-	70,899	72,847
Other trading activities	4	820	-	820	2,225
Investment income	5	16	-	16	24
Other income	6	442	-	442	662
Total income		<u>117,103</u>	<u>17,508</u>	<u>134,611</u>	<u>129,926</u>
Expenditure on:					
Charitable activities	7	<u>(83,067)</u>	<u>(46,205)</u>	<u>(129,272)</u>	<u>(144,796)</u>
Total expenditure		<u>(83,067)</u>	<u>(46,205)</u>	<u>(129,272)</u>	<u>(144,796)</u>
Net income/(expenditure)		34,036	(28,697)	5,339	(14,870)
Gross transfers between funds		<u>(68)</u>	<u>68</u>	<u>-</u>	<u>-</u>
Net movement in funds		33,968	(28,629)	5,339	(14,870)
Reconciliation of funds					
Total funds brought forward		<u>7,796</u>	<u>81,327</u>	<u>89,123</u>	<u>103,993</u>
Total funds carried forward	16	<u><u>41,764</u></u>	<u><u>52,698</u></u>	<u><u>94,462</u></u>	<u><u>89,123</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

Halstead Day Centre

(Registration number: 280552) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	50,430	65,839
Current assets			
Debtors	14	1,239	1,183
Cash at bank and in hand		<u>47,279</u>	<u>24,982</u>
		48,518	26,165
Creditors: Amounts falling due within one year	15	<u>(4,486)</u>	<u>(2,881)</u>
Net current assets		<u>44,032</u>	<u>23,284</u>
Net assets		<u>94,462</u>	<u>89,123</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	52,698	81,327
Unrestricted income funds			
Unrestricted funds		<u>41,764</u>	<u>7,796</u>
Total funds	16	<u>94,462</u>	<u>89,123</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on

28 January 2022 and signed on their behalf by:

.....
Mrs D E Lodge M.B.E. JP
Chairman and Trustee

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Halstead Day Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity has reported income below the threshold to require the inclusion of a cash flow statement within these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The trustees are hoping to return to attendance levels previously experienced as soon as possible.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Income from fundraising activities is recognised when it is received by the charity.

The notes on pages 10 to 18 form an integral part of these financial statements.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Investment income

Investment income includes interest received in the charity bank accounts and is recognised on a received basis.

Charitable activities

Income from charitable activities includes the income derived from the Charity's main activities, including income from subscriptions and members lunches, and is recognised when receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

These costs represent those that are directly attributable to the achievement of the Charity's objectives. They include the employment costs of care staff, the costs of running ambulances, premises costs and other costs associated with the running of the Centre for the benefit of members.

Support costs

Support costs include those administration costs that assist the work of the Charity but do not directly represent charitable activities. They include administrative costs, including employment costs, office costs and publicity. They are incurred directly in support of expenditure on the objects of the Charity.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Buildings	25 years
Land	no depreciation charged
Ambulances	5 years
Beach Hut	5 years
Furniture and Equipment	5 years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and amounts held in the bank account.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Gift aid reclaimed	-	-	-	7,142
Grants, including capital grants;				
Grants and donations	44,926	17,508	62,434	47,026
	<u>44,926</u>	<u>17,508</u>	<u>62,434</u>	<u>54,168</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
CJRS grant income	56,668	-	56,668	-
Members subscriptions	13,692	-	13,692	62,109
Members lunches	539	-	539	10,738
	<u>70,899</u>	<u>-</u>	<u>70,899</u>	<u>72,847</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Trading income;				
Sales of goods	-	-	-	692
Events income;				
Other events income	820	-	820	1,533
	<u>820</u>	<u>-</u>	<u>820</u>	<u>2,225</u>

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income; Interest receivable on bank deposits	16	-	16	24

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Fuel rebate	442	-	442	660
Other income	-	-	-	2
	<u>442</u>	<u>-</u>	<u>442</u>	<u>662</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Ambulance running costs	-	3,658	3,658	8,074
Transport costs	-	480	480	480
Premises costs	453	5,770	6,223	9,927
Equipment repairs and renewals	87	460	547	1,523
Depreciation of freehold property	-	15,350	15,350	15,950
Depreciation of furniture and equipment	13	-	13	255
Depreciation of ambulances	-	-	-	445
Depreciation of equipment	-	46	46	46
Sundry expenses	73	-	73	152
Lunches and refreshments	-	-	-	10,658
Beach hut costs	-	802	802	800
Salaries and employment costs	53,403	10,520	63,923	59,773
Administration costs (incl. admin wages)	27,748	9,119	36,867	35,543
Governance costs	1,290	-	1,290	1,170
	<u>83,067</u>	<u>46,205</u>	<u>129,272</u>	<u>144,796</u>

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,290	1,290	1,170
	<u>1,290</u>	<u>1,290</u>	<u>1,170</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	95,050	88,673
Social security	646	943
Defined contribution pension costs	1,538	1,434
	<u>97,234</u>	<u>91,050</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	5	5
Management	<u>2</u>	<u>2</u>
	<u>7</u>	<u>7</u>

	2021	2020
Full time equivalents (FTE)		
Charitable activities	3.86	3.86
Management	<u>1.20</u>	<u>1.20</u>
	<u>5.06</u>	<u>5.06</u>

In addition to the paid employees, the Centre had 9 volunteers during the year (2020: 16 volunteers) who worked for various periods.

3 (2020 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,538 (2020 - £1,434).

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £51,586 (2020 - £48,120). The Charity considers its key management personnel to comprise the Centre Manager, the Care Co-ordinator and the Administrator.

11 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,290	1,170

12 Taxation

The charity is a registered charity and is therefore generally exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Ambulance Fund £	Beach Hut £	Equipment Fund £	Total £
Cost						
At 1 April 2020	398,748	18,849	68,502	2,785	230	489,114
At 31 March 2021	398,748	18,849	68,502	2,785	230	489,114
Depreciation						
At 1 April 2020	333,628	18,268	68,502	2,785	92	423,275
Charge for the year	15,350	13	-	-	46	15,409
At 31 March 2021	348,978	18,281	68,502	2,785	138	438,684
Net book value						
At 31 March 2021	49,770	568	-	-	92	50,430
At 31 March 2020	65,120	581	-	-	138	65,839

The value of land and buildings includes £15,000 of freehold land - this is the land upon which the premises stands and does not therefore form a separate saleable asset.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Debtors

	2021 £	2020 £
Prepayments	<u>1,239</u>	<u>1,183</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,170	-
Other taxation and social security	1,634	1,015
Accruals	<u>1,682</u>	<u>1,866</u>
	<u>4,486</u>	<u>2,881</u>

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	7,796	117,103	(83,067)	(68)	41,764
Restricted funds					
Restricted Revenue Funds	15,500	17,508	(30,809)	69	2,268
Freehold Premises Fund	65,120	-	(15,350)	-	49,770
Equipment Fund	707	-	(46)	(1)	660
Total restricted funds	<u>81,327</u>	<u>17,508</u>	<u>(46,205)</u>	<u>68</u>	<u>52,698</u>
Total funds	<u>89,123</u>	<u>134,611</u>	<u>(129,272)</u>	<u>-</u>	<u>94,462</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £		Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General Fund	21,096	111,251	(124,551)		7,796
Restricted					
Restricted Revenue Funds	629	18,675	(3,804)		15,500
Ambulance Fund	445	-	(445)		-
Freehold Premises Fund	81,070	-	(15,950)		65,120
Equipment Fund	753	-	(46)		707
Total restricted funds	<u>82,897</u>	<u>18,675</u>	<u>(20,245)</u>		<u>81,327</u>
Total funds	<u>103,993</u>	<u>129,926</u>	<u>(144,796)</u>		<u>89,123</u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Fund - This fund can be utilised for any purpose which the Trustees consider to be required in the furtherance of the object of the Charity.

Restricted Revenue Fund - This fund is used to hold money received in grants and donations where the donor or grantee has placed a restriction on the type of cost against which their contribution may be used.

The restricted revenue reserve fund balances as at 31 March 2021 are made up of the following amounts:

- Essex Community Foundation £862
- Active Braintree £500
- Braintree District Council £500
- Beach Hut Fund £406

Capital Funds - the Equipment Fund, Ambulance Fund and Freehold Premises Fund are used to hold the written down capital value of the assets purchased with grants and donations made for the acquisition of these.

Halstead Day Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	50,430	50,430
Current assets	46,250	2,268	48,518
Current liabilities	(4,486)	-	(4,486)
Total net assets	<u>41,764</u>	<u>52,698</u>	<u>94,462</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	12	65,827	65,839
Current assets	10,665	15,500	26,165
Current liabilities	(2,881)	-	(2,881)
Total net assets	<u>7,796</u>	<u>81,327</u>	<u>89,123</u>

18 Related party transactions

Trustee donations

During the year, donations amounting to £nil (2020: £10,250) were provided by Trustees of the charity.