

THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE
Trustees Annual Report
1 July 2019- 30 June 2020

Section A Reference and administration details

Charity name	Caribbean Elderly Hairoun Day Centre		
Other names charity is known by	CEHDC or Hairoun Older Adults Day Centre		
Registered charity number (if any)	1013824		
Charity's principal address	Lady Verney Close		
	High Wycombe		
	Bucks		
	Postcode	HP13 6BY	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ann Williams	Chair		CEHDC management Committee
2	Paul Hodgson	Vice-chair		CEHDC management Committee
3	Judy McDowall	Secretary		CEHDC management Committee
4	Kojo Bonsu			CEHDC management Committee
5	Pauliana Latham			CEHDC management Committee
6	Reynold Franklin			CEHDC management Committee
8	Dwight Bushay			CEHDC management Committee

Names and addresses of advisers

Type of adviser	Name	Address
Financial	Ros Hodgson	
Legal	Charlotte Pope – Williams, Barrister	
Legal		

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Constitution adopted October 1998
Unincorporated Association
Trustees are appointed or reappointed annually at the Annual General Meeting

Additional governance issues (Optional information)

<p>All trustees give their time voluntarily and received no remuneration or other benefits.</p> <p>Disclosure and Barring checks are carried on in respect of all employees</p> <p>CEHDC accounts are independently examined and audited.</p>

Section C Objectives and activities

<p>To promote the welfare of the aged in High Wycombe and surrounding areas, without any discrimination of sex, race, gender, disabilities or religion.</p> <p>To advance the physical and mental health of older people by preventing social isolation.</p> <p>To provide help and support to next of kin/carers of older people in need, especially those hard to reach.</p> <p>In our planning for the year, we have kept in mind the Charity Commission's guidance on public benefit at our trustees meeting.</p>

For more than 20 years CEHDC has been a provider of adult day care services and we are open to all members of the community in Wycombe and surrounding areas. Wycombe locality is more deprived compared to the rest of Bucks. We provide a care support service and a safe and welcoming environment for clients, most of whom are aged over 80 years.

Our clients are from all backgrounds and cultures, but the common factor in all cases is that they all require moderate to high level of care. Many of our clients have been diagnosed with various types of dementia including vascular dementia, Alzheimer's disease and other life-limiting conditions.

We have committed staff and trustees and good history of volunteer support for activities.

We have a strong reputation locally and particularly amongst our members and their families.

We are the only local day care centre led by and working within the BAME community.

Section D

Achievements and performance

Throughout the Covid 19 pandemic we continued to provide services to our clients in order to maintain their health and well-being.

In the 2019/2020 we received the following support;

Donations

- Wycombe Community Choir
- GoFundMe
- Individual donations
- We have donor buckets at various locations
- There have been no other discernible funds
- We are grateful to LSJ Auto repairs for keeping the mini-bus running
- We are grateful to Ans IT for maintaining our IT system

Section E

Financial review

Brief statement of the charity's policy on reserves

CEHDC hold cash at the bank in restricted and unrestricted funds. The unrestricted general fund consists of funds, which CEHDC may use at its discretion. The restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding


Details of any funds materially in deficit

none

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures(s)		
Full names(s)	Ann Williams	Paul Hodgson
Position	Chair	Vice Chair
Date	4 th May 2020	



Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2020

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income:					
Donations	3	1,469	65	1,534	3,848
Grants	4	-	7,520	7,520	7,520
Covid, furlough claims & Grant		12,862		12,862	-
Sub total voluntary Income		14,331	7,585	21,916	11,368
Activities for generating funds					
Fundraising activities	5	1,524	-	1,524	370
		-	-	-	-
		1,524	-	1,524	370
Investment income	6	2	-	2	7
Incoming resources from Charitable activities					
Day Care Provision	7	26,420	-	26,420	26,728
		-	-	-	-
		26,420	-	26,420	26,728
Other incoming resources	8	-	-	-	300
Total Incoming resources		42,277	7,585	49,862	38,773
Resources Expended					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	-	-	-	-
Cost of generating Investment income	11	96	-	96	64
		96	-	96	64
Charitable Activities					
Day Care Resources	12	47,808	7,520	55,328	61,670
Support Costs	13	2,463	-	2,463	2,880
		50,271	7,520	57,791	64,550
Governance Costs	14	1,842	-	1,842	1,584
Losses through Depreciation	15	102	323	425	568
Total Resources Expended		52,311	7,843	60,154	66,766
Net Incoming Resources		- 10,034	- 258	- 10,292	- 27,993
Total funds brought forward	20	1,258	31,924	33,182	61,175
Gross Transfers between Funds	21	-	- 5,247	- 5,247	- 8,314
	21	4,924	323	5,247	8,314
Prior Year Adjustment	1.4	-	-	-	-
Balance carried forward as at 30th June 2020		- 3,852	26,742	22,890	33,182

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Balance Sheet as at 30th June 2020

	Notes	2020	2019
Fixed Assets	15	1,277	1,701
Intangible Assets		-	-
		<u>1,277</u>	<u>1,701</u>
Current Assets			
Debtors	17	347	4,787
Cash at bank & in hand	18	<u>22,000</u>	<u>27,866</u>
		22,347	32,654
Liabilities: amounts falling due within one year	19	734	1,173
Net Current Assets		<u><u>22,890</u></u>	<u><u>33,182</u></u>
Funds			
Unrestricted Fund Balance	-	3,852	1,258
Restricted Fund Balance		26,742	31,924
Total Charity Funds		<u><u>22,890</u></u>	<u><u>33,182</u></u>

Approved by the Trustees and signed on their behalf by:

Ann Williams
Ann Williams (Mar 29, 2021 11:20 GMT+1)

Mar 29, 2021

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}
}

Ann Williams

Dated

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2020

1 . Accounting Policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceeding year.

1.1 Basis of preparation

- (i) These accounts are the accounts of the Caribbean Elderly Hairoun Day Centre
- (ii) These accounts have been prepared on the accrual basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (ii) The Statement of Recommended Practice - (SORP 2005) has been followed in the preparation of these accounts.

1.2 Fund accounting

- (i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion.
- (ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

1.3 Change in basis of accounting

- (i) There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.4 Changes to previous accounts

- (i) No changes have been made to the accounts for previous years.

2.1 Incoming Resources

- (i) All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.

2.2 Resources Expended

- (i) Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.
- (v) Administrative expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charitable ex

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2020

3 Donated Income	2020	2019
	£	£
Covid related		
General Donations	1,315	3698
Bequeths & Legacies	154	-
Mini-Bus Donations	65	150
	<u>1,534</u>	<u>3,848</u>
	<u><u>1,534</u></u>	<u><u>3,848</u></u>
4 Grant Income	2020	2019
	£	£
Bucks County Council - Core Grant	7,520	7,520
Bucks Community Fund		
Other - Covid related	10,862	-
Help the Aged	-	-
	<u>18,382</u>	<u>7,520</u>
	<u><u>18,382</u></u>	<u><u>7,520</u></u>
5 Fundraising Activities	2020	2019
	£	£
Food Sales		108
Sponsored Income	-	-
Mini-bus hire		
Event Income - Cricket match	1,524	262
Commission	-	-
	<u>1,524</u>	<u>370</u>
	<u><u>1,524</u></u>	<u><u>370</u></u>
6 Investment Income	2020	2019
	£	£
Bank Interest Received	<u>2</u>	<u>7</u>
	<u><u>2</u></u>	<u><u>7</u></u>
7 Day Care Income	2020	2019
	£	£
Local Authority Clients	16,068	10,637
Self-funded Clients	10,352	16,091
	<u>26,420</u>	<u>26,728</u>
	<u><u>26,420</u></u>	<u><u>26,728</u></u>
8 Other Income	2020	2019
	£	£
Oline Filing Incentive	-	-
Miscellaneous Income	-	300
	<u>-</u>	<u>300</u>
	<u><u>-</u></u>	<u><u>300</u></u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2020

9	Cost of Generating Voluntary Income	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
		£	£	£	£
	Staff Cost	-	-	-	-
	Staff Expenses	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10	Fundraising Trading Costs	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
		£	£	£	£
	Public Collection Resources		-	-	-
	Supplies for Community Event				
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11		Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
		£	£	£	£
	Bank Charges	96		64	64
	Finance Charge				
	Interest paid	-		-	-
		<u>96</u>	<u>-</u>	<u>64</u>	<u>64</u>
		<u>96</u>	<u>-</u>	<u>64</u>	<u>64</u>
12	Day Care Resources	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
		£	£	£	£
	Staff Costs	42,818	7,520.00	50,338	54,107
	Groceries	1,395		1,395	2,532
	Mini-Bus Expenses	1,747		1,747	2,374
	Client Welfare Resources	938		938	1,364
	Day Centre Running Costs	910		910	1,294
		<u>47,808</u>	<u>7,520</u>	<u>55,328</u>	<u>61,671</u>
		<u>47,808</u>	<u>7,520</u>	<u>55,328</u>	<u>61,671</u>
13	Support Costs	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
		£	£	£	£
	Staff Costs	-	-	-	-
	Staff Expenses - Mileage	189	-	189	-
	Administration	1,105	-	1,105	1,407
	IT	101	-	101	90
	Insurance	471	-	471	456
	Equipment	130	-	130	-
	Gift & Donations	165	-	165	11
	Repairs & Maintenance	-	-	-	-
	Subscription & Memberships	302	-	302	182
	Other Expense		-	-	735
		<u>2,463</u>	<u>-</u>	<u>2,463</u>	<u>2,881</u>
		<u>2,463</u>	<u>-</u>	<u>2,463</u>	<u>2,881</u>

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2020

14 Governance	2020	2019
DBS check cost	186	
Accounting & Payroll	1,656	1,584
Compliance Costs	-	-
Trustee's Expenses	-	-
	1,842	1,584

Tangible Fixed Assets

15	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2019	30,581	7,169	498	38,248
Additions	-	-	-	-
At 30 June 2020	30,581	7,169	498	38,248
Depreciation				
At 1 July 2019	29,290	6,758	498	36,546
Charge for the period	323	103	-	426
At 30 June 2020	29,613	6,861	498	36,972
Net book Value				
At 1 July 2019	1,291	411	0	1,702
At 30 June 2020	969	308	0	1,277
Annual Depreciation Rate				
Basis	25% Reducing	25% Reducing	20% 5 Year Straight Line	

15 Losses Through Depreciation

	Unrestricted	Restricted	2020 Total	2019
Depreciation	102	323	425	568

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2020

	Day Care Provision	Day Care Support Costs	Administration Support Costs	2020 Total	2019 Total
	£	£	£	£	£
16 Staff Costs Analysis					
Care Workers	17,493	-	-	17,493	19,137
Catering & Transport	-	9,146	-	9,146	9,020
Management	11,572	-	11,572	23,144	25,755
Recruitment	195			195	-
Temporary Staff Costs	300			300	120
Training	60		-	60	75
	<u>29,621</u>	<u>9,146</u>	<u>11,572</u>	<u>50,338</u>	<u>54,107</u>

Where appropriate a proportion of the management salaries are allocated to day care costs.

No employee received remuneration of more than £50,000

Trustees are not remunerated. No Trustees received reimbursement of expenses in the year under review.

17 Debtors	£
Monies Due for Services	189
Accrued Income	-
Prepayments	158
	<u>347</u>

18 Cash at bank & in hand	£
Instant Access Account	3,798
Transport Account	11,124
Current Account	6,931
Petty Cash	147
	<u>22,000</u>

19 Liabilities	£
Creditors	41
Business Charge Card	37
Accruals	369
Payroll Liabilities	287
Pre-Paid Income	
Total Liabilities	<u>734</u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2020

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2019	in year	in year	in year		30 Jun 2020
Restricted							
Mini-Bus Fund	(i)	32,732.83	65.00	323.00	323.00	65.00	32,797.83
Client Welfare Fund	(ii)	2,117.43	-	-	-	-	2,117.43
General Fund	(iii)	2,926.29	7,520.00	7,520.00	5,247.19	5,247.19	8,173.48
		31,923.97	7,585.00	7,843.00	4,924.19	5,182.19	26,741.78
Unrestricted							
Reserves	(iv)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(v)	6,416.91	-	130.18	-	130.18	6,286.73
Client Welfare Fund	(vi)	4,159.91	15,855.36	£ 938.49	-	14,916.87	19,076.78
General Fund	(vii)	39,647.45	26,421.41	51,242.03	4,924.24	19,896.38	59,543.83
		1,257.71	42,276.77	51,372.21	4,924.24	5,109.69	3,851.98
At 30 June 2019		33,181.68	49,861.77	59,215.21	0.05	- 10,291.88	22,889.80

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		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2019	in year	in year	in year		44,012.00
Mini-Bus Fund	(i)	32,732.83	65.00	323.00	323.00	65.00	32,797.83
Client Welfare Fund	(ii)	6,277.34	15,855.36	938.49	-	14,916.87	21,194.21
General Fund	(v)	42,573.74	33,941.41	58,762.03	322.95	25,143.57	67,717.31
Reserves	(vi)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(vii)	6,416.91	-	130.18	-	130.18	6,286.73
Total Funds		33,181.68	49,861.77	60,153.70	0.05	- 10,291.88	22,889.80

NOTES

- (i) **Mini-Bus Fund**
The Mini-bus is funded from an Age-Concern Grant, donations and fundraising during the year. The written down value of the bus is set aside each year to assist in funding future purchases.
- (ii) **Client Welfare Fund**
The Client Welfare Fund consists of income and expenditure for specific projects for client well-being, such as gardening, mental health & physical exercise. The fund also funds the Christmas dinner for clients and any trips and outings. 10% of each years surplus is transferred to Client Welfare.
- (iii) **General Fund**
The General Fund maintains the core funding of the charity to provide day care provision for the elderly, and those with physical and mental support needs. Funds are provided by charges directed to clients and to the local authority, as well as additional grants.
- (iv) **Reserves**
Charity provides for a reserve of at least 6 months running cost of the Charity. Whilst it is unrestricted, it's usage is limited to a 'force majeure' being inflicted upon the charity and by decision of a quorum of the management committee and trustees. 20% of the General unrestricted surplus for the year is transferred to the reserve fund & the minimum reserve is currently set at £30,000.
- (v) **Capital & Equipment Fund**
The Capital & Equipment Fund provides for the funding and replacement of the centre's equipment, including computer hardware and software, kitchen appliances, clients specialist equipment and general fixtures and fittings. It is provided for each year by the written down value of the current equipment.








Hairoun SORP accounts 2020- Corporated Master

Final Audit Report

2021-03-29

Created:	2021-02-05
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgf468sEJFU6dcFEeqHUTX3g8w7Vy93Z9

"Hairoun SORP accounts 2020- Corporated Master" History

-  Document created by Rosalyn Hodgson (ros@bcams.co.uk)
2021-02-05 - 4:39:49 PM GMT- IP address: 78.151.187.233
-  Document emailed to Ann Williams (ann.williams@hairouncentre.co.uk) for signature
2021-02-05 - 4:42:19 PM GMT
-  Email viewed by Ann Williams (ann.williams@hairouncentre.co.uk)
2021-02-08 - 9:49:02 AM GMT- IP address: 85.115.52.201
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2021-03-29 - 10:12:00 AM GMT- IP address: 85.115.52.201
-  Document e-signed by Ann Williams (ann.williams@hairouncentre.co.uk)
Signature Date: 2021-03-29 - 10:20:29 AM GMT - Time Source: server- IP address: 85.115.52.201
-  Agreement completed.
2021-03-29 - 10:20:29 AM GMT

Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre

I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30th June 2020** which are set out on pages **1 to 9**.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: **Jackie Stewart**

Relevant professional qualification or body: **Association of Chartered Certified Accountants**

Address: **99 De Frene Road, London, SE26 4AF**

Date: **29th April 2021**