

THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE
Trustees Annual Report
1 July 2015- 30 June 2016

Section A Reference and administration details

Charity name	Caribbean Elderly Hairoun Day Centre		
Other names charity is known by	CEHDC or Hairoun 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	Edgar Samuel	Chair		CEHDC management Committee
2	Ann Williams	Vice-chair		CEHDC management Committee
3	Kojo Bonsu			CEHDC management Committee
4	Judy McDowall	Secretary		CEHDC management Committee
5	Pauliana Latham			CEHDC management Committee
6	Reynold Franklin			CEHDC management Committee
7	Gorden Stewart			CEHDC management Committee
8	Dwight Bushay			CEHDC management Committee
9	St Gerade Gould			CEHDC management committee

Names and addresses of advisers

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

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)

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All trustees give their time voluntarily and received no remuneration or other benefits.

Disclosure and Barring checks are carried on in respect of all employees

CEHDC accounts are independently examined and audited.

Section C Objectives and activities

To promote the welfare of the aged in High Wycombe and surrounding areas, without any discrimination of sex, race, gender, disabilities or religion.

To advance the physical and mental health of older people by preventing social isolation.

To provide help and support to next of kin/carers of older people in need, especially those hard to reach.

In our planning for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees meeting.

This has been an exceptionally challenging year financially. The withdrawal of the funding of a full time care worker, as well as the death of several service users has had a severe impact on our income. Added to that is the fact that financial constraints on the county council has seen a reduction in the number of new referrals made to the centre.

Our focus this year, as in previous years has been to provide a safe and welcoming environment for all those attending. The service users attending the centre have different levels of care needs, from moderate to very high dependency, both mental and physical. Some are receiving care-managed services and attend as part of a care package. Others are independently care managed or self-referral. A significant number of our clients have been diagnosed with various types of dementia including vascular dementia, Alzheimer's disease and other life limiting conditions.

Having access to a service such as ours, allow next of kin/carers a period of respite from their cared for person. They know that their loved one will be well cared for and have access to stimulating activities, singing, exercise sessions, memory stimulation, and visits e.g. from Faith Groups and other. They also know that client will be provided with a freshly prepared, balanced meal each day. This is vital in maintaining the carer's health and wellbeing along with providing peace of mind, thus allowing them to carry on caring for a longer period.

Many of our services users and their carers are from a BME background who sometimes struggle to access mainstream services. The CEHDC undertakes advocacy services, liaising with statutory bodies and health and social care professionals and identifying safeguarding issues. This benefits not just the service user but also their next of kin/carer.

We are indebted to our volunteers who spend many hours interacting with our service users. They all have different and particular skill sets, which enable us to meet the needs of a majority of service users. Without their valuable contribution, we would have to increase the number of paid staff, which in turn would mean an increase in fees to service users.

Section D

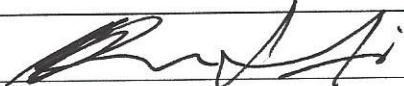
Achievements and performance

The main achievement of the charity over the past year has been in providing excellent day care services to vulnerable services users. The deterioration in both physical and mental health of many clients has been quite marked, leading to an increase in their care needs. Therefore, the behaviour of many service users has become quite challenging. Staff and volunteers continue to provide exceptional level of care to all service users, including increasing one-to-one support.

The centre continued to provide a level of support for its users and their family members despite challenging financial circumstances.

Section D	Achievements and performance

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	
Signature(s)	 24 APRIL 2017
Full name(s)	Edgar Samuel
Position (eg Secretary, Chair, etc)	Chair



Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2016

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2016

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income:					
Donations	3	4,756	86	4,842	769
Grants	4	3,500	7,520	11,020	7,541
Sub total voluntary Income		8,256	7,606	15,862	8,310
Activities for generating funds					
Fundraising activities	5	30	822	852	1,835
		-	-	-	-
		30	822	852	1,835
Investment income	6	26	-	26	34
Incoming resources from Charitable activities					
Day Care Provision	7	44,294	-	44,294	47,688
		-	-	-	-
		44,294	-	44,294	47,688
Other incoming resources	8	-	-	-	37
Total Incoming resources		52,605	8,428	61,033	57,903
Resources Expended					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	145	-	145	31
Cost of generating Investment income	11	64	-	64	96
		209	-	209	127
Charitable Activities					
Day Care Resources	12	54,188	7,520	61,708	70,909
Support Costs	13	2,351	-	2,351	2,129
		56,539	7,520	64,059	73,038
Governance Costs	14	1,910	-	1,910	2,784
Losses through Depreciation	15	163	1,020	1,184	1,545
Total Resources Expended		58,821	8,540	67,362	77,495
Net Incoming Resources		- 6,216	- 112	- 6,328	- 19,592
Total funds brought forward	20	53,628	47,092	100,720	120,311
Gross Transfers between Funds	21	- 1,183	1,020	- 163	5,599
	21	163	-	163	- 5,599
Prior Year Adjustment	1.4	-	-	-	-
Balance carried forward as at 30th June 2015		46,392	48,000	94,392	100,720

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Balance Sheet as at 30th June 2016

	Notes	2016	2015
Fixed Assets	15	3,452	4,636
Intangible Assets		-	-
		<u>3,452</u>	<u>4,636</u>
Current Assets			
Debtors	17	7,807	4,726
Cash at bank & in hand	18	<u>87,133</u>	<u>94,902</u>
		94,941	99,628
Liabilities: amounts falling due within one year	19	4,001	3,544
Net Current Assets		<u>94,392</u>	<u>100,720</u>
Funds			
Unrestricted Fund Balance		46,392	53,627.91
Restricted Fund Balance		48,000	47,091.68
Total Charity Funds		<u>94,392</u>	<u>100,719.58</u>

Approved by the Trustees and signed on their behalf by:


23rd April 2017

Edgar Samuel - Chairman

Dated 23RD APRIL 2017

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2016

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
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2016

3	Donated Income	2016	2015
		£	£
	Committed Giving	-	0
	General Donations	4,596	329
	Bequests & Legacies	160	290
	Mini-Bus Donations	86	150
		<u>4,842</u>	<u>769</u>
4	Grant Income	2016	2015
		£	£
	Bucks County Council - Core Grant	7,520	7,541
	Bucks Community Fund	3,500	-
	Other	-	-
		<u>11,020</u>	<u>7,541</u>
5	Fundraising Activities	2016	2015
		£	£
	Food Sales	130	167
	Centre Hire	30	-
	Mini-bus hire	315	499
	Event Income	378	1,169
	Commission	-	-
		<u>852</u>	<u>1,835</u>
6	Investment Income	2016	2015
		£	£
	Bank Interest Received	<u>26</u>	<u>35</u>
7	Day Care Income	2016	2015
		£	£
	Local Authority Clients	9,440	27,306
	Self-funded Clients	34,854	20,382
		<u>44,294</u>	<u>47,688</u>
8	Other Income	2016	2015
		£	£
	Oline Filing Incentive	-	-
	Miscellaneous Income	-	37
		<u>-</u>	<u>37</u>

Caribbean Elderly Hairoun Day Centre
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2016

9 Cost of Generating Voluntary Income	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Staff Cost	-	-	-	-
Staff Expenses	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10 Fundraising Trading Costs	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Public Collection Resources	-	-	-	31
Supplies for Community event	145	-	145	-
	<u>145</u>	<u>-</u>	<u>145</u>	<u>31</u>
11	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Bank Charges	32	-	32	96
Finance Charge	32	-	32	-
Interest paid	-	-	-	-
	<u>64</u>	<u>-</u>	<u>64</u>	<u>96</u>
12 Day Care Resources	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Staff Costs	45,494	7,520	53,014	59,797
Groceries	4,145	-	4,145	4,722
Mini-Bus Expenses	1,853	-	1,853	3,314
Client Welfare Resources	1,587	-	1,587	1,719
Day Centre Running Costs	1,109	-	1,109	1,357
	<u>54,188</u>	<u>7,520</u>	<u>61,708</u>	<u>70,909</u>
13 Support Costs	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Staff Costs	-	-	-	-
Staff Expenses	-	-	-	-
Administration	1,429	-	1,429	1,467
IT	90	-	90	160
Insurance	290	-	290	424
Equipment	-	-	-	72
Gift & Donations	-	-	-	6
Repairs & Maintenance	-	-	-	-
Subscription & Memberships	146	-	146	-
Other Expense	397	-	397	-
	<u>2,351</u>	<u>-</u>	<u>2,351</u>	<u>2,129</u>

Caribbean Elderly Hairoun Day Centre
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2016

14 Governance	2016	2015
Independent Examiners Fee	326	400
Accounting & Payroll	1,584	2,074
Compliance Costs	-	310
Trustee's Expenses	-	-
	<u>1,910</u>	<u>2,784</u>

15	Tangible Fixed Assets			
	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2015	30,581	6,582	914	38,078
Additions	-	-	-	-
	<u>30,581</u>	<u>6,582</u>	<u>914</u>	<u>38,078</u>
At 30 June 2016	30,581	6,582	914	38,078
Depreciation				
At 1 July 2015	26,499	6,327	616	30,872
Charge for the period	1,020	64	100	1,184
	<u>27,520</u>	<u>6,391</u>	<u>715</u>	<u>32,056</u>
At 30 June 2016	27,520	6,391	715	32,056
Net book Value				
At 1 July 2015	<u>4,082</u>	<u>255</u>	<u>299</u>	<u>4,636</u>
At 30 June 2016	<u>3,062</u>	<u>191</u>	<u>199</u>	<u>3,452</u>
Annual Depreciation Rate				
Basis	25% Reducing	25% Reducing	20% 5 Year Straight Line	

15 Losses Through Depreciation	Unrestricted	Restricted	2016 Total	2015 Total
Depreciation	163	1,020	1,184	1,545

Caribbean Elderly Hairoun Day Centre
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2016

	Day Care	Day Care	Administration		
	Provision	Costs	Support Costs	2016 Total	2015 Total
	£	£	£	£	£
16 Staff Costs Analysis					
Care Workers	19,164	-	-	19,164	19,380
Catering & Transport	-	8,443	-	8,443	8,295
Management	12,539	-	12,539	25,077	27,154
Volunteer Costs	-	-	-	-	330
Temporary Staff Costs	330	-	-	330	330
Ex Gratia Payments	-	-	-	-	4,309
	<u>32,033</u>	<u>8,443</u>	<u>12,539</u>	<u>53,014</u>	<u>59,797</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	6,938
Accrued Grant Income	-
Sundry Debtors	735
Prepayments	134
	<u>7,807</u>

18 Cash at bank & in hand	£
Instant Access Account	41,592
Transport Account	43,557
Current Account	1,917
Petty Cash	67
	<u>87,133</u>

19 Liabilities	£
Creditors	45
Business Charge Card	336
Accruals	1,122
Payroll Liabilities	619
Pre-Paid Income	1,880
Total Liabilities	<u><u>4,001</u></u>

Caribbean Elderly Hairoun Day Centre
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2016

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2015	in year	in year	in year		30 Jun 2016
Restricted							
Mini-Bus Fund	(i)	29,316	908	1,020	1,020	908	30,224
Client Welfare Fund	(ii)	2,117	-	-	-	-	2,117
General Fund	(iii)	15,658	7,520	7,520	-	-	15,658
		47,092	8,428	8,540	1,020	908	48,000
Unrestricted							
Reserves	(iv)	30,328	-	-	-	-	30,328
Capital & Equipment Fund	(v)	5,876	-	163	163 -	0	5,876
Client Welfare Fund	(vi)	2,965	2,037	3,508	- -	1,471	1,494
General Fund	(vii)	14,458	50,569	55,150 -	1,183 -	5,765	8,694
		53,628	52,605	58,821 -	1,020 -	7,236	46,392
At 30 June 2016		100,720	61,033	67,362	0 -	6,328	94,392

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		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2015	in year	in year	in year		30 Jun 2016
Fund Balances (2)							
Mini-Bus Fund	(i)	29,316	908	1,020	1,020	908	30,224
Client Welfare Fund	(ii)	5,083	2,037	3,508	- -	1,471	3,612
General Fund	(v)	30,116	58,089	62,670 -	1,183 -	5,765	24,352
Reserves	(vi)	30,328	-	-	-	-	30,328
Capital & Equipment Fund	(vii)	5,876	-	163	163 -	0	5,876
Total Funds		100,720	61,033	67,362	0 -	6,328	94,392

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 managment 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.

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 2016** 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: Brian Lewis
Brian Lewis (Apr 30, 2017)

Name: **Brian Lewis**

Relevant professional qualification or body: **ACMA**

Address: **18 Amersham Hill Drive, High Wycombe, Bucks, HP13 6QY**

Date: **26th April 2017**