

**THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE**  
**Trustees Annual Report**  
**1 July 2016- 30 June 2017**

**Section A Reference and administration details**

<b>Charity name</b>	Caribbean Elderly Hairoun Day Centre		
<b>Other names charity is known by</b>	CEHDC or Hairoun Day Centre		
<b>Registered charity number (if any)</b>	1013824		
<b>Charity's principal address</b>	Lady Verney Close		
	High Wycombe		
	Bucks		
	<b>Postcode</b>	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
8	Dwight Bushay			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

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.



The name of the organisation suggests we cater for African and Caribbean adults, which is the case. However, as an established service within the community we are open to all regardless of ethnicity. The Hairoun Day Centre provides a daily support service and a safe and welcoming environment for all our community of users, most of whom are aged over 85 years and include people of Italian, Spanish, Indian and English backgrounds as well as from the different Caribbean islands. Our clients have different levels of care needs, from moderate to very high dependency, both mental and physical. A significant number of our service users have been diagnosed with various types of dementia including vascular dementia, Alzheimer's disease and other life-limiting conditions.

Our clients come through three main routes: through referral from social workers; GPs may refer people; and families come directly to us. We are seeing a trend of more people presenting with increasing levels of need requiring higher levels of support.

We provide a door-to-door service in our adapted minibus, so that our clients can easily access our services. This is a valued service to those who would otherwise be isolated. Our services include group activities, freshly cooked lunch, and afternoon social activities. We regularly provide advocacy services on behalf of our clients who require support due to poor mental health, emotional distress and to people with dementia. We liaise with outside government agencies and medical professionals. The demand for advocacy remains high.

## Section D

## Achievements and performance

CEHDC have a good history of volunteer support for activities. It is our policy to encourage volunteers to contribute and participate in the services we provide to our clients and support in raising the profile of the CEHDC. Our student volunteers gain valuable experience which supports their access to employment.

Many of our clients show positive changes to their health and wellbeing. We facilitated improvements in the physical and mental well-being of our clients because of our activities programmes. We are particularly satisfied with the levels of comfort and contentment of our clients with severe dementia.

The Hairoun Day Centre is enormously valued by clients, their families and carers who can be assured of the respite they require enabling them to continue in their working lives and/or caring role.

There have been various fundraising events throughout the year organised on behalf of the Hairoun Day Centre. We are members of Fareshare: (Fareshare redistribute good food that would otherwise go to waste to UK charities and community groups). We receive a weekly supply of fresh food and store cupboard staple. We also immensely grateful to Tesco who provide the Centre with weekly food donations.

Once again this has been a challenging year financially. We have seen a marked reduction in paid referrals from the local authority as cuts in services take effect on provision for older people. However, we continue to provide excellent day care services to vulnerable services users.

## 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)**



**Full name(s)**

EDGAR PHILMORE K. SAMUEL



# **Caribbean Elderly Hairoun Day Centre**

## **Annual Accounts**

**30th June 2017**

**Registered Charity no: 1013824**



**Caribbean Elderly Hairoun Day Centre**  
**Registered Charity no: 1013824**

**Statement of Financial Activities for the year ended 30th June 2017**

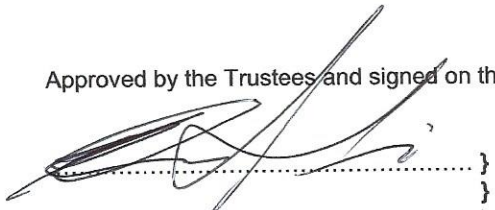
	Note	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
<b>Incoming Resources</b>					
<i>Incoming resources from generated funds</i>					
<b>Voluntary Income:</b>					
Donations	3	1,106	451	1,557	4,842
Grants	4	-	7,520	7,520	11,020
<b>Sub total voluntary Income</b>		<b>1,106</b>	<b>7,971</b>	<b>9,077</b>	<b>15,862</b>
<b>Activities for generating funds</b>					
Fundraising activities	5	694	1,501	2,195	852
		-	-	-	-
		694	1,501	2,195	852
<b>Investment income</b>	6	18	-	18	26
<b>Incoming resources from Charitable activities</b>					
Day Care Provision	7	43,462	-	43,462	44,294
		-	-	-	-
		43,462	-	43,462	44,294
<b>Other incoming resources</b>	8	1,465	-	1,465	-
<b>Total Incoming resources</b>		<b>46,745</b>	<b>9,472</b>	<b>56,217</b>	<b>61,033</b>
<b>Resources Expended</b>					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	-	-	-	145
Cost of generating Investment income	11	64	-	64	64
		64	-	64	209
<b>Charitable Activities</b>					
Day Care Resources	12	57,212	7,520	64,732	61,708
Support Costs	13	3,107	-	3,107	2,351
		60,320	7,520	67,840	64,059
Governance Costs	14	2,108	-	2,108	1,910
Losses through Depreciation	15	148	765	913	1,184
<b>Total Resources Expended</b>		<b>62,640</b>	<b>8,285</b>	<b>70,925</b>	<b>67,362</b>
<b>Net Incoming Resources</b>		<b>- 15,895</b>	<b>1,187</b>	<b>- 14,708</b>	<b>- 6,328</b>
Total funds brought forward	20	46,392	48,000	94,391	100,720
Gross Transfers between Funds	21	-	4,768	4,768	163
	21	4,003	765	4,768	163
Prior Year Adjustment	1.4	-	-	-	-
<b>Balance carried forward as at 30th June 2016</b>		<b>34,500</b>	<b>45,183</b>	<b>79,683</b>	<b>94,392</b>

**Caribbean Elderly Hairoun Day Centre**  
Registered Charity no: 1013824

**Balance Sheet as at 30th June 2017**

	Notes	2017	2016
<b>Fixed Assets</b>	<b>15</b>	2,539	3,452
<b>Intangible Assets</b>		-	-
		<u>2,539</u>	<u>3,452</u>
<b>Current Assets</b>			
Debtors	<b>17</b>	4,343	7,807
Cash at bank & in hand	<b>18</b>	<u>76,393</u>	<u>87,133</u>
		80,737	94,941
<b>Liabilities: amounts falling due within</b>	<b>19</b>	3,592	4,001
<b>Net Current Assets</b>		<u><u>79,683</u></u>	<u><u>94,392</u></u>
<b>Funds</b>			
Unrestricted Fund Balance		34,500	46,392
Restricted Fund Balance		45,183	48,000
<b>Total Charity Funds</b>		<u><u>79,683</u></u>	<u><u>94,392</u></u>

Approved by the Trustees and signed on their behalf by:

  
23rd April 2018

**Edgar Samuel - Chairman**

Dated 23<sup>rd</sup> APRIL 2018

**Caribbean Elderly Hairoun Day Centre**  
**Registered Charity no: 1013824**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**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 2017**

<b>3 Donated Income</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Committed Giving	-	0
General Donations	1,417	4596
Bequests & Legacies	-	160
Mini-Bus Donations	140	86
	<u>1,557</u>	<u>4,842</u>
<b>4 Grant Income</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bucks County Council - Core Grant	7,520	7,520
Bucks Community Fund	-	3,500
Other	-	-
Help the Aged	-	-
	<u>7,520</u>	<u>11,020</u>
<b>5 Fundraising Activities</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Food Sales	289	130
Sponsored Income	-	30
Mini-bus hire	1,501	315
Event Income	405	378
Commission	-	-
	<u>2,195</u>	<u>852</u>
<b>6 Investment Income</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank Interest Received	<u>18</u>	<u>26</u>
<b>7 Day Care Income</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Local Authority Clients	6,406	9,440
Self-funded Clients	37,056	34,854
	<u>43,462</u>	<u>44,294</u>
<b>8 Other Income</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Oline Filing Incentive	-	-
Miscellaneous Income	1,465	-
	<u>1,465</u>	<u>-</u>

**Caribbean Elderly Hairoun Day Centre**  
Registered Charity no: 1013824

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2017**

9	Cost of Generating Voluntary Income	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 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 £	2017 Total £	2016 Total £
	Public Collection Resources	-	-	-	-
	Supplies for Community Event	-	-	-	145
		<u>-</u>	<u>-</u>	<u>-</u>	<u>145</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>145</u>
11		Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
	Bank Charges	32	-	32	32
	Finance Charge	32	-	32	32
	Interest paid	-	-	-	-
		<u>64</u>	<u>-</u>	<u>64</u>	<u>64</u>
		<u>64</u>	<u>-</u>	<u>64</u>	<u>64</u>
12	Day Care Resources	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
	Staff Costs	46,218	7,520	53,738	53,014
	Groceries	3,257	-	3,257	4,145
	Mini-Bus Expenses	5,102	-	5,102	1,853
	Client Welfare Resources	1,493	-	1,493	1,587
	Day Centre Running Costs	1,143	-	1,143	1,109
		<u>57,212</u>	<u>7,520</u>	<u>64,732</u>	<u>61,708</u>
		<u>57,212</u>	<u>7,520</u>	<u>64,732</u>	<u>61,708</u>
13	Support Costs	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
	Staff Costs	-	-	-	-
	Staff Expenses	-	-	-	-
	Administration	1825.55	-	1,826	1,429
	IT	90	-	90	90
	Insurance	419	-	419	290
	Equipment	10	-	10	-
	Gift & Donations	144	-	144	-
	Repairs & Maintenance	351	-	351	-
	Subscription & Memberships	146	-	146	146
	Other Expense	122	-	122	397
		<u>3,107</u>	<u>-</u>	<u>3,107</u>	<u>2,351</u>
		<u>3,107</u>	<u>-</u>	<u>3,107</u>	<u>2,351</u>

**Caribbean Elderly Hairoun Day Centre**  
**Registered Charity no: 1013824**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>14 Governance</b>	<b>2017</b>	<b>2016</b>
Independent Examiners Fee	396	326
Accounting & Payroll	1,518	1,584
Compliance Costs	-	-
Trustee's Expenses	-	-
	<u>1,914</u>	<u>1,910</u>

**Tangible Fixed Assets**

<b>15</b>	<b>Motor Vehicle</b>	<b>Centre Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
At 1 July 2016	30,581	6,582	498	38,078
Additions	-	-	-	-
	<u>30,581</u>	<u>6,582</u>	<u>498</u>	<u>38,078</u>
At 30 June 2017	<u>30,581</u>	<u>6,582</u>	<u>498</u>	<u>38,078</u>
<b>Depreciation</b>				
At 1 July 2016	27,520	6,391	299	30,872
Charge for the period	<u>765</u>	<u>48</u>	<u>100</u>	<u>913</u>
At 30 June 2017	<u>28,285</u>	<u>6,439</u>	<u>398</u>	<u>31,785</u>
<b>Net book Value</b>				
At 1 July 2016	<u>3,062</u>	<u>191</u>	<u>199</u>	<u>3,452</u>
At 30 June 2017	<u>2,296</u>	<u>143</u>	<u>100</u>	<u>2,539</u>
<b>Annual Depreciation Rate</b>				
Basis	25% Reducing	25% Reducing	20% 5 Year Straight Line	

**15 Losses Through Depreciation**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2015 Total</b>	<b>2014</b>
Depreciation	148	765	913	3,340

**Caribbean Elderly Hairoun Day Centre**  
**Registered Charity no: 1013824**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	Day Care Provision £	Day Care Support Costs £	Administration Support Costs £	2017 Total £	2016 Total £
<b>16 Staff Costs Analysis</b>					
Care Workers	19,666	-	-	19,666	19,164
Catering & Transport Management	-	8,316	-	8,316	8,443
Volunteer Costs	13,807	-	13,807	27,613	25,077
Temporary Staff Costs	670	-	-	670	330
Ex Gratia Payments	-	-	-	-	-
	<u>34,143</u>	<u>8,316</u>	<u>13,807</u>	<u>56,266</u>	<u>53,014</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.

<b>17 Debtors</b>	<b>£</b>
Monies Due for Services	3,166
Pre-Paid Expenses	442
Sundry Debtors	735
	<u>4,343</u>

<b>18 Cash at bank &amp; in hand</b>	<b>£</b>
Instant Access Account	27,427
Transport Account	45,328
Current Account	3,490
Petty Cash	148
	<u>76,393</u>

<b>19 Liabilities</b>	<b>£</b>
Creditors	411
Business Charge Card	347
Accruals	396
Payroll Liabilities	558
Pre-Paid Income	1,880
<b>Total Liabilities</b>	<u><u>3,592</u></u>



**Caribbean Elderly Hairoun Day Centre**  
Registered Charity no: 1013824

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2017**

**20 Fund Balances (1)**

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2016	in year	in year	in year		30 Jun 2017
<b>Restricted</b>							
Mini-Bus Fund	(i)	30,224.00	1,951.83	765.00	765.00	1,951.83	32,175.83
Client Welfare Fund	(ii)	2,117.43	-	-	-	-	2,117.43
General Fund	(iii)	15,658.08	7,520.00	7,520.00	4,768.07	4,768.07	10,890.01
		47,999.51	9,471.83	8,285.00	4,003.07	2,816.24	45,183.27
<b>Unrestricted</b>							
Reserves	(iv)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(v)	5,875.72	-	9.98	147.38	137.40	6,013.11
Client Welfare Fund	(vi)	1,494.00	1,799.80	1,492.78	-	307.02	1,801.02
General Fund	(vii)	8,693.69	44,945.20	61,137.09	3,855.69	12,336.20	3,642.51
		46,391.75	46,745.00	62,639.85	4,003.07	11,891.78	34,499.97
<b>At 30 June 2017</b>		<b>94,391.26</b>	<b>56,216.83</b>	<b>70,924.85</b>	<b>0.00</b>	<b>14,708.02</b>	<b>79,683.24</b>

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**Fund Balances (2)**

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2016	in year	in year	in year		30 Jun 2017
Mini-Bus Fund	(i)	30,224.00	1,951.83	765.00	765.00	1,951.83	32,175.83
Client Welfare Fund	(ii)	3,612.00	1,799.80	1,492.78	-	307.02	3,919.02
General Fund	(v)	24,351.20	52,465.20	68,657.09	912.38	17,104.27	7,246.93
Reserves	(vi)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(vii)	5,875.72	-	9.98	147.38	137.40	6,013.11
<b>Total Funds</b>		<b>94,391.26</b>	<b>56,216.83</b>	<b>70,924.85</b>	<b>0.00</b>	<b>14,708.02</b>	<b>79,683.24</b>

**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.



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

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I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30<sup>th</sup> June 2017** 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: BA Lewis  
BA Lewis (Apr 18, 2018)

Name: **Brian Lewis**

Relevant professional qualification or body: **ACMA**

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

Date: **18<sup>th</sup> April 2018**