

DAYBREAK OXFORD

England & Wales · Charity number 1113182

Details

Status	Registered
Legal form	Charitable company
Company number	05641765
Registered	2006-03-07
Register	View on the Charity Commission register

Contact

Address	The Clock House Long Ground Greater Leys Oxford OX4 7FX
Phone	01865 776744
Email	secretary@daybreak-oxford.org.uk
Website	www.daybreak-oxford.org.uk

Activities

Objects: THE OBJECTS ARE TO SUPPORT PERSONS LIVING WITH A DEMENTIA AND THEIR CARERS BY THE PROVISION OF RELIEF THROUGH DAY CARE SERVICES

Activities: The Charity, Daybreak Oxford, provides Day Clubs where adult members who are living with a dementia can enjoy a safe, caring and stimulating environment with activities suited to their needs. The service is also a respite for carers of our members. They can leave their loved ones with us, knowing they are looked after by trained and experienced staff who help them live well with their dementia.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** OXFORDSHIRE
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£405,693	£435,039	-	-
2024-03-31	£426,549	£429,999	-	-
2023-03-31	£319,564	£446,433	-	-
2022-03-31	£265,827	£333,410	-	-
2021-03-31	£329,456	£256,201	-	-

Trustees

Name	Role	Appointed
Alison Rosemary Madden		2025-12-11
CHRISTOPHER JOHN ELINGER Loftus		2025-09-18
Clifford Henry Grand-Scrutton		2019-09-03
Dr Mary-Ann Elvina Xavier		2024-12-11
Idan Shavit		2025-12-11
Philip Lewis Gregory		2019-09-03

DAYBREAK OXFORD

England & Wales - Charity number 1113182

Accounts



*Daybreak is a
beacon of light in
the darkness
dementia can bring*

DAYBREAK OXFORD

Report and Unaudited Financial Statements
Year ended: 31 March 2025

Charity no: 1113182
Company no: 5641765

Daybreak Oxford

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company Name: Daybreak Oxford

Charity Number: 1113182

Company Number: 5641765

Registered Office: The Clockhouse
Long Ground
Greater Leys
Oxford OX4 7FX

Trustees/Directors: C Grand-Scrutton (Chair)
P Gregory (Treasurer)
C Ball (resigned 28th February 2025)
M Xavier (appointed 12th December 2024)

Chief Executive Officer: Lee Gray

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
Kent ME19 4JQ

Accountants: Wenn Townsend
30 St Giles'
Oxford OX1 3LE

Legal Advisers: Tessa Hennessy Solicitor
27 Hugh Allen Crescent, Marston
Oxford OX3 0HL

Contact Information:

Office: The Clockhouse
Long Ground
Greater Leys
Oxford OX4 7FX

Telephone: 01865 776744

Email: admin@daybreak-oxford.org.uk

Website: <https://daybreak-oxford.org.uk>

Daybreak Oxford

Trustees Report for the year ended 31 March 2025

The Trustees/Directors are pleased to present their report together with the financial statements of the company for the year ended 31 March 2025.

Legal and administrative information set out in this document forms part of this Report. The financial statements comply with current statutory requirements, the Trust Deed and applicable law and Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Governance

Governing Document

Daybreak Oxford was registered as a company on 1 December 2005 and became a registered charity on 7 March 2006. It commenced operating as a charity 1 April 2006 with the transfer to Daybreak Oxford with the assets and liabilities of the Inter Agency Day Care Group Oxford.

Appointment of Trustees

The Trustees/Directors of the charity are appointed according to the rules detailed in the Memorandum and Articles of Association of Daybreak Oxford.

Where possible Trustees are given a specific portfolio of responsibility within the charity depending on their skills and experience. Clubs have regular access with trustees, attending quarterly board meetings. This enables Trustees to gain a detailed understanding of our operational work.

Governance Structure

Governance Structure Daybreak Oxford is a company limited by guarantee through which it delivers its charitable purposes. All employees of Daybreak Oxford are employed directly by the charity. Our three dementia centres are Rosewood, Limes and Lilacs.

During the year, the charity was governed by a Board of Trustees, with up to five trustees serving at various points during the year. The trustees have a diverse set of experience, including in the charity sector, management, operations, finance, change management, communications, public relations and the care sector.

Clifford Grand-Scrutton, Chair: Cliff has worked extensively in various parts of the healthcare sector and owns and operates care homes in Surrey, Berkshire and Devon and is also a director of local care associations and national social care organisations.

Jonathan Atherton, Vice Chair: (partial year) Jonathan has extensive operations experience.

Philip Gregory, Treasurer: Phil is a financial controller and is the Honorary Treasurer.

Mary-Ann Xavier: Mary-Ann (partial year) is founder of a charity to support people with Parkinson's disease and works as a programme manager for research in drug discovery.

Sir Christopher Ball, Secretary: (partial year): Sir Christopher is a lifelong fundraiser, has enjoyed a distinguished career in academia, including serving as Warden of Keble College, Oxford, and Chancellor of the University of Derby.

Lee Gray is the Chief Executive Officer with more than 20 years of charity leadership experience and more than three years leading Daybreak.

Daybreak Oxford

Governance Meetings

The Trustees/Directors met once every quarter, with additional meetings throughout the year to address specific oversight needs and strategic questions regarding Daybreak.

In terms of financial guidance, the charity was supported by Samuel Ijaopo, an independent bookkeeper, and Jane Bull and Andrew Rodzynski at Wenn Townsend Chartered Accountants with regards to the year-end accounts and related queries.

The Trustees have referred to Charity Commission guidance on public benefit when delivering the work of the charity and discharging their duties as Trustees.

Objectives

Our charity objectives are to support persons living with dementia and their carers by the provision of relief through day care services. We offer day centres where adults with dementia can enjoy a safe, caring and stimulating environment with activities suited to their needs. The service is also a respite for carers as they can leave their loved ones with us, knowing they are looked after by trained and experienced staff who help them live well with dementia.

The Board of Trustees agreed to continue the strategy established in 2023, with clear emphasis on maintaining organisational stability. This will evolve ensuring:

- Delivering consistent high-quality care across all centres
- Generating sufficient income to support operations through diverse funding sources
- Implementing robust business processes and policies
- Upholding strong governance practices

The Board reaffirmed Daybreak's mission: "To enhance the quality of life of people living with dementia and their carers through person-centred care."

Most Notable Achievements During the Year

Daybreak Oxford has been running day centres for people living with dementia in Oxfordshire for almost 30 years. The 2024-25 was an exciting year filled with outstanding accomplishments focused on our commitment to high-quality therapeutic activities, social interaction, and person-centred care.

An Award-Winning Year

Daybreak received two prestigious industry awards presented by our partners:

- Awarded 2024 Care Team Award presented by Oxfordshire Association of Care Providers, Action for Carers Oxfordshire, and Age UK Oxfordshire. Awarded for demonstrating a strong culture of cross-training across all centres and roles. Through resource sharing and mutual support, we strengthened safety practices and fostered an innovative ethos that transformed Daybreak into a safer, more effective care environment. This cross-training and knowledge transfer created a workforce that was better trained and more highly qualified. Although some staff moved on, the organisation attracted new, highly skilled team members, resulting in greater satisfaction, improved well-being, and reduced stress overall.
- Awarded 2024 Gold Standard Internship Award from the University of Oxford was received for providing high-quality experiences to its students, based on criteria such as quality of feedback from students, programme consistency, and responsiveness to communication. The interns supported the staff and management, improving overall operations, upgraded cognitive therapy, and reduced staff workload. This is part of an ongoing programme strategy at Daybreak.

Daybreak Oxford

Centre Update

Daybreak Oxford's award-winning Dementia Day Centres continued to provide support for people with dementia. Our highly trained, warm, and friendly staff offer social interaction and cognitive stimulation therapy (singing and physical and mental exercises) and a hot lunch. This makes it possible for people with dementia to remain in their own home for longer. We are dedicated to creating joyous experiences and social connections every day.

Lilacs, managed by Caroline Morris, is in Kidlington serving members from Kidlington, Yarnton, Cumnor, Eynsham, Woodstock, and Botley. The centre operates four days per week.

Lilacs Kitchen Refurbishment: Between September and December, we carried out vital maintenance at the Lilac Centre; renovating the flooring throughout and redecorating the main hall and renovating the kitchen. The centre was in desperate need of improvement. We are incredibly grateful to all the funders for their generous donations, ensuring we could complete these critical renovations. Thank you to Screw Fix Foundation, Kidlington Parish Council, our local county councillor, Nigel Simpson, and all the local community donations that made this possible.

Limes, situated in North Oxford and managed by Dawn Williams, serves members from Oxford City, Summertown, Cumnor, Botley, Abingdon, and Wallingford. The centre operates three days per week.

We are deeply grateful to The Childwick Trust for providing the funding that enabled us to welcome Destiny to the team. He quickly proved himself indispensable and was soon promoted to Deputy Manager. Destiny's excellent interpersonal skills, professional expertise, and calming demeanour have made a strong and positive impression on both our members and staff. Originally from Nigeria, Destiny holds a graduate degree in social work and brought valuable perspective and experience to our organisation. As the rest of our staff were women, his presence has offered additional dignity and support to our male members.

When Dawn Williams retired at the end of the year, Destiny stepped into the interim managerial role with professionalism and enthusiasm. Whether encouraging quieter members to participate, joining in activities with joy, or providing steady leadership as interim manager, Destiny ensured stability, consistency, and a high standard of care throughout the year.

Rosewood, situated in Greater Leys at The Clockhouse and managed by Rachel Clark, serves members from Blackbird Leys, Rose Hill, Headington, Marston, Wheatley, Thame, Barton, East Oxford, and Cowley. The centre reduced from four days to two days per week, due to staffing. Attendees who were scheduled to come to Rosewood on the days of closure, agreed to attend other centres and we supported their transition with the community bus.

We are grateful to the Power of Music Fund, The Arts Society Oxford, and the Hedley Trust for their generous donations, which enabled us to attract diverse talent to meet our critical need to support people living with dementia. While we offer a wide range of recognized therapeutic and stimulating activities each day, music and singing remain our members' favourites. Our annual survey shows that 75% of members feel that music helps them recall core memories, and the same percentage enjoy participating through singing, dancing, or both.

With the rising cost of entertainment, these grants have been essential to ensuring meaningful musical experiences for people living with dementia. A Rosewood staff member, expressed it beautifully:

"It's amazing how music can bring out someone's soul. We have members who are not very verbal, yet they can sing a song word for word. Some who usually walk with an aid will dance for long periods unaided. Someone who seems sleepy will pick up an instrument and play along with the music. It's humbling to watch each person smiling, singing, and seeing their personalities shine through—as if dementia doesn't exist in that moment."

Community Transport

In 2022, we launched a minibus service to support Daybreak’s dementia centres and to help reduce social isolation within our community. Since then, we have operated this programme in a financially sustainable way. In our annual passenger survey, the most common response to the question “How can we improve the minibus programme?” was simply “Nothing.” In 2024, Oxfordshire County Council awarded Daybreak a two-year restricted grant to launch a second bus in response to the growing need for our service.

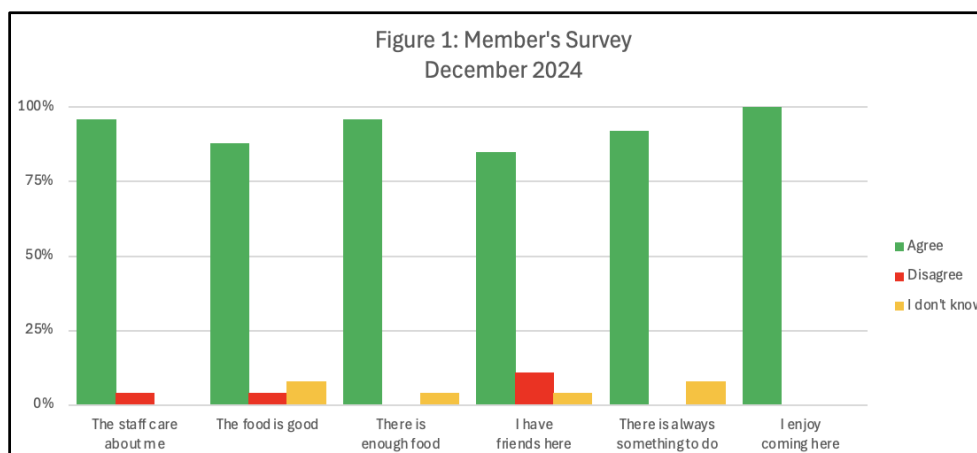
Thanks to community groups, a community-led petition, and local focus groups, this year we began plans to expand our service areas to include: (1) Littlemore, (2) Cutteslowe, and (3) Botley. Blackbird Leys—an area of high deprivation—continues to be a major focus due to reduced public transport and high demand for our service.

We are deeply grateful to all the community organisers who helped us secure the support needed to acquire a reserve bus. This ensures we can remain on the road every week of the year, providing uninterrupted service. We extend our sincere thanks to Oxfordshire County Council for supporting this vital initiative.

When the bus is not in use for Daybreak, we strive to support other dementia groups, elderly charities, and volunteer organisations, making this truly a community transport serving Oxfordshire.

Annual Member Survey

In December 2024 students from the University of Oxford completed surveys to gather feedback on the centres. The purpose was to gauge member and carer satisfaction and identify areas for improvement and enhance our overall services. The interviewers “most striking findings” from the survey was the overwhelming positive sentiment regarding the participants enjoyment of the centres (See figure 1). This highlights the vital role the centre plays in providing a welcoming and fulfilling environment for individuals with dementia. 96% of the respondents felt cared for by the staff indicating a strong personal connection and quality of care provided. The interviewers suggested the “centres are not just functional but impactful in improving member’s day-to-day experiences.” There was a small subgroup that expressed a desire for more engagement. Overall, all the feedback was overwhelmingly positive regarding activities, staff, and well-being.



Singing, playing instruments, and dancing to music proved most beneficial. Staff note, "Our members' energy levels clearly rise during music therapy sessions, they move arms in time with the music and smile to each other." Social interaction during activities and lunch is especially important, as research shows social isolation is one of the most critical elements for mental and physical health for people living alone.

Daybreak Oxford

Transport service:

Daybreak's transport service is a crucial service with high satisfaction. 100% of the members who use the bus service expressing satisfaction with it. 2/3rds of the participants confirming they rely on the service to attend the centre and would otherwise stay at home. The remaining would rely on friends or family, and one was unsure of how to resolve the situation

Member Feedback

"Just coming here every day is the best - everyone here is so friendly,"

"Coming here makes me feel happier"

"I love the dancing and music."

Carer Feedback

"I know mum is in a good and safe place, with staff who really care about their members,"

"Thank you so much for supplying the bus... I have extra time each day and it has made a real difference."

"The staff are wonderful, and we trust them to look after our mum."

"The music, dancing, and drawing which X really enjoys"

"It gives my me invaluable respite from the constat worry and time to myself"

"It has given me time to do the things that we can't do together"

Carers request: Carers expressed a strong interest in being the focus of next year's annual survey. We are now planning an expanded *Carer Survey* in partnership with the University of Oxford, reflecting our ongoing commitment to objective analysis and continuous improvement in the support we provide.

Income Generation

Daybreak continues to receive diverse income, reducing risk and creating long-term financial stability. The ongoing giving from donors year after year is also signal of Daybreak's stability, in-demand service, and exceptional stewardship.

We would like to thank our amazing volunteer fundraisers, most notably, Sir Christopher Ball, whose expertise, inspiration, and strategic advice were the reason this year was successful.

We are incredibly appreciative of all those who supported Daybreak for the running of our clubs and have made a difference to people living well with dementia in Oxfordshire. We welcomed the return of donors such as Childwick Trust and Headley Trust, Oxfordshire County Council, the Art Society of Oxford, MacFarlane Foundation, PF Charitable Trust, and Dorothy Holmes Trust and others. and celebrated new donors, who made measurable difference to us this year and look forward to working with you for many years to come including, such as Screwfix, The Fore, and the National Academy of Social Prescribing.

Daybreak Oxford is funded by grants from charitable trusts and foundations, community fundraising, legacy giving, donations from individuals and corporate partnerships, and club membership fees. Our total income in 2024-25 was £405,693 (2023-24: £426,549).

The main expenditure is staff costs in support of our member services. Other costs include Centre rent, meals, and running costs, including the community bus. The total spent in 2024-25 was £435,039 (2023-24: £429,999). We did see changes in our expense over the year. The majority of this was the increase staff costs.

Higher than expected running costs this year were covered with the unrestricted reserves, which is their purpose. The intention was to replenish this in the next fiscal year, which at the time of writing, we appear to have done so

Daybreak Oxford

Reserves

Regular reviews and analysis of the reserves and risks: Daybreak Oxford's reserves policy is to hold six months' worth of net expenditure. This is in line with the Charity Commission's best practice. This is felt to be sufficient to cover cashflow, fluctuations due to any unexpected loss of income or unexpected increases in costs, all to ensure the continuity of our Centre activities in service of Daybreak's mission. The reserve was reviewed quarterly by Trustees considering future plans of the charity, the certainty of future funding streams, and all other key risks identified during review of the charity Risk Register. The reserve target is currently (£103,000). Current reserves are shown at £251,593, with unrestricted reserves held at £129,110, restricted funds making up £122,483.

In addition, funds may be designated to respond to programme or strategic opportunities. For this purpose, the trustees of Daybreak may designate funds for future commitments. It is our policy to identify these separately from general reserve funds.

Risk

The Trustees examine the major risks that the charity faces on a regular basis and each financial year when preparing and updating the Annual Report. The charity has developed systems to monitor and control these risks to mitigate any impact that they might have on the charity in the future, through careful forecasting, and cost control, as well as regular assessment of ongoing expenses.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in line with applicable law and regulations. Company law requires the Trustees prepare financial statements each financial year and under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, i.e. making judgements and estimates that are reasonable and prudent; and preparing 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 which disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Information disclosure to examiners

As far as the Trustees are aware at the time this report is approved, there is no relevant information of which the company's examiners are unaware. The Trustees have taken all relevant steps to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Trustees on 19 December 2025 and signed on their behalf by:



Cliff Grand-Scrutton
Chair of Trustees Daybreak Oxford

Independent Examiner's Report to the Trustees of Daybreak Oxford

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet and notes 1 to 15.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in accordance with section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act and 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



A C Rodzynski FCA
Partner
Wenn Townsend
Chartered Accountants
Oxford

.....22/12/..... 2025

Daybreak Oxford

Statement of Financial Activities
(Including income and expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds	Restricted funds	Total 2024/25	Unrestricted funds Restated	Restricted funds Restated	Total 2023/24
Income							
Income from generated funds							
Interest received		4,261	-	4,261	2,349	-	2,349
Income from donations (including gift aid)		29,024	-	29,024	12,100	-	12,100
Income from events		521	-	521	1,600	-	1,600
Grant income	4	56,973	86,600	143,573	5,400	191,851	197,251
Income from charitable activities							
Clubs	5	228,314	-	228,314	213,249	-	213,249
Total income		<u>£ 319,093</u>	<u>£ 86,600</u>	<u>£ 405,693</u>	<u>£ 234,698</u>	<u>£ 191,851</u>	<u>£ 426,549</u>
Expenditure							
Charitable activities							
Clubs	6	331,059	101,281	432,340	366,228	54,233	420,461
Governance costs	7	2,415	-	2,415	2,300	-	2,300
Raising funds							
Fundraising costs	6	284	-	284	7,238	-	7,238
Total expenditure		<u>£ 333,758</u>	<u>£ 101,281</u>	<u>£ 435,039</u>	<u>£ 375,766</u>	<u>£ 54,233</u>	<u>£ 429,999</u>
Net movement in funds		(14,665)	(14,681)	(29,346)	(141,068)	137,618	(3,450)
Transfers between funds		-	-	-	8,100	(8,100)	-
Movement in funds following transfers		(14,665)	(14,681)	(29,346)	(132,968)	129,518	(3,450)
Total funds at 1 April 2024		143,775	137,164	280,939	276,743	7,646	284,389
Total funds at 31 March 2025		<u>£ 129,110</u>	<u>£ 122,483</u>	<u>£ 251,593</u>	<u>£ 143,775</u>	<u>£ 137,164</u>	<u>£ 280,939</u>

Daybreak Oxford

(Company number: 5641765)

**Balance Sheet
As at 31 March 2025**

	Note		2025	2024
Fixed assets	8			
Computer and other equipment			17,125	7,827
Current assets				
Debtors	9	93,901	20,949	
Bank and cash balances	10	159,143	284,918	
		253,044	305,867	
Current liabilities				
Creditors due within one year	11	(18,576)	(32,755)	
Net current assets			234,468	273,112
Total assets less current liabilities			251,593	280,939
Total net assets			£ 251,593	£ 280,939
Funds				
Unrestricted funds			129,110	143,775
Restricted funds	12		122,483	137,164
Total funds			£ 251,593	£ 280,939

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

- i) For the year ended 31 March 2025 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006; and
- iii) The trustees acknowledge their responsibilities for:
 - a) ensuring the company keeps accounting records which comply with Section 386 and
 - b) preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on 19 December 2025 and signed on its behalf by:



**Trustee
Cliff Grand-Scrutton**

Daybreak Oxford

Notes to the Accounts for the year ended 31 March 2025

1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 (Charity SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Daybreak Oxford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Preparation of accounts on a going concern basis

The trustees consider the charity a going concern. Multi-year grant funding is in place over the next 18-24 months, and we have access to reserves if needed to manage risks.

Depreciation

Depreciation is provided on a straight line basis at 10% on cost for leasehold improvements and at 33% on cost for all other assets which reflects their anticipated useful lives and residual value.

Stock

Stock is valued at the lower of cost and net realisable value.

Operating leases

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against surpluses as incurred.

Pension contributions

The Charity has complied with auto enrolment and also has access to a stakeholder scheme for its employees.

Funds

Unrestricted funds consist of a general fund, which the trustees may use for the furtherance of the objects of the charity at their discretion. Restricted funds are subject to specific conditions imposed by the donor, these conditions being legally binding on the trustees.

Income

Income is included when receivable. Where income has conditions attached to it, that income is recognised when receipt is probable, entitlement and the amount can be measured with sufficient reliability. Income (including grants receivable) is deferred where conditions exist on entitlement such as a specified future time period.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered. Expenditure is recognised when a legal or constructive obligation arises, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs of generating funds are those costs incurred in attracting voluntary income. Governance costs are those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Volunteers

The value of services provided by volunteers has not been included.

Daybreak Oxford

**Notes to the Accounts (continued)
for the year ended 31 March 2025**

2 Net surplus for the year

	2025	2024
Is after charging:-		
Depreciation of tangible fixed assets	£ 3,394	£ 1,532
	<u> </u>	<u> </u>

3 Employees and trustees

The average number of employees during the year was 14 (2024: 12). No employee received remuneration in excess of £60,000 pa. The trustees did not receive any remuneration for their services. Expenses reimbursed to trustees during the year amounted to £nil (2024: £nil).

	2025	2024
Staff costs during the year were:-		
Salaries and wages	302,512	293,030
Social security costs	16,292	12,917
Pension costs	3,983	3,899
	<u> </u>	<u> </u>
	<u>£ 322,787</u>	<u>£ 309,846</u>

Trustees' indemnity insurance of £250 (2024: £360) was paid during the year.

The total remuneration of key management personnel during the year was £130,319 (2024: £115,091). The key management of the charity are considered to be the chief executive officer and the three centre managers.

4 Grants

2025

	Unrestricted	Restricted	Total 2024/25
OCC Bus Grant extension	-	24,750	24,750
OCF Early Stage	-	50,000	50,000
Headley Trust	-	2,000	2,000
The Childwick Trust	9,000	-	9,000
Kidlington Parish Council	-	5,000	5,000
McLay Dementia Trust	10,000	-	10,000
Screwfix Grant	-	4,850	4,850
BOSG	1,473	-	1,473
MCF 2024	5,000	-	5,000
PYE Grant	5,000	-	5,000
The Fore	25,000	-	25,000
Alice Smith Trust	1,500	-	1,500
	<u> </u>	<u> </u>	<u> </u>
	<u>£ 56,973</u>	<u>£ 86,600</u>	<u>£ 143,573</u>

Daybreak Oxford

**Notes to the Accounts (Continued)
for the year ended 31 March 2025**

4 Grants (continued)

2024

	Unrestricted	Restricted	Total 2023/24
Macfarlane Family Foundations	-	15,000	15,000
Headley Music Trust	-	2,500	2,500
OCF Growing Rosewood	-	9,809	9,809
OCF Oxon Common Foundation 2024	-	18,042	18,042
Science Together Project Oxford University	-	2,000	2,000
The Childwick Trust	-	8,000	8,000
The Art Soc Ox	-	1,500	1,500
OCC Bus Grant	-	135,000	135,000
PF Charitable Trust	2,000	-	2,000
Schuster Charitable Trust	1,000	-	1,000
Oxford Freemasons	400	-	400
Dorothy Holmes Trust	1,500	-	1,500
Helianthus Trust	500	-	500
	£ 5,400	£ 191,851	£ 197,251
	£ 5,400	£ 191,851	£ 197,251

5 Club income

	2024/25	2023/24
Member fees (including meals)	176,334	165,831
Member transport	51,980	47,018
Other	-	400
	£ 228,314	£ 213,249
	£ 228,314	£ 213,249

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2025

6 Club expenses - 2025

	Unrestricted	Restricted	Total 2024/25
Member costs			
Food	9,214	-	9,214
Members transport	1,503	22,404	23,907
Club Activity costs	4,171	1,989	6,160
Club cleaning	114	-	114
	<hr/>	<hr/>	<hr/>
	15,002	24,393	39,395
Salaries / NI / Pension	265,639	57,148	322,787
HR advice/legal fees	11,690	1,764	13,454
Insurance	3,215	3,421	6,636
Training and recruitment	397	4,497	4,894
Rent and rates	16,469	2,894	19,363
Stationery, postage, telephone & computer	3,538	1,068	4,606
Depreciation	3,199	195	3,394
Sundry	172	-	172
Repairs and renewals	1,927	3,097	5,024
Bank charges	247	46	293
Accountancy	9,848	2,758	12,606
	<hr/>	<hr/>	<hr/>
	331,343	101,281	432,624
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Club expenses - 2024

	Unrestricted	Restricted	Total 2023/24
Member costs			
Food	5,541	10,729	16,270
Members transport	29,956	3,933	33,889
Club Activity costs	-	9,105	9,105
Club cleaning	1,386	-	1,386
	<hr/>	<hr/>	<hr/>
	36,883	23,767	60,650
Salaries / NI / Pension	282,448	27,398	309,846
HR advice/legal fees	4,414	1,400	5,814
Insurance	4,362	-	4,362
Training and recruitment	2,911	-	2,911
Rent and rates	20,853	270	21,123
Stationery, postage, telephone & computer	5,165	533	5,698
Depreciation	1,612	865	2,477
Sundry	81	-	81
Bank charges	311	-	311
Accountancy	14,426	-	14,426
	<hr/>	<hr/>	<hr/>
	373,466	54,233	427,699
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2025

7 Governance costs

	Unrestricted	Restricted	Total 2024/25	Total 2023/24
Independent examiner's fee	2,415	-	2,415	2,300
	<u>£ 2,415</u>	<u>-</u>	<u>£ 2,415</u>	<u>£ 2,300</u>

8 Fixed assets

	Improvements to property (leasehold)	Computer and other equipment	Total
Cost			
At 1 April 2024	12,612	24,981	37,593
Additions	12,043	649	12,692
At 31 March 2025	<u>24,655</u>	<u>25,630</u>	<u>50,285</u>
Depreciation			
At 1 April 2024	12,612	17,154	29,766
Charge for the year	1,204	2,190	3,394
At 31 March 2025	<u>13,816</u>	<u>19,344</u>	<u>33,160</u>
Net book value			
At 31 March 2025	<u>10,839</u>	<u>6,286</u>	<u>17,125</u>
At 31 March 2024	<u>-</u>	<u>7,827</u>	<u>7,827</u>

The improvements to property referred to above relate to Lilacs Day Centre, Kidlington owned by Cherwell District Council.

9 Debtors

	2025	2024
Member fees	25,505	15,197
Grants due	38,100	-
Adult social services	28,955	-
Prepayments	1,341	5,752
	<u>£ 93,901</u>	<u>£ 20,949</u>

Daybreak Oxford

**Notes to the Accounts (Continued)
for the year ended 31 March 2025**

10 Bank and cash balances

	2025	2024
CAF Cash account	64,129	99,571
CAF Gold account	30,425	122,380
Cooperative Bank	886	372
CAF Shawbrook account	63,703	62,595
	£ 159,143	£ 284,918

11 Creditors – due within one year

	2025	2024
Taxes	5,361	3,990
Other creditors	1,186	655
Accruals	5,025	18,656
Trade creditors	7,004	9,454
	£ 18,576	£ 32,755

12 Restricted Funds - 2025

	Balance at 1st April 2024	Income	Expenditure	Transfers	Balance at 31st March 2025
Marfarlane Family Foundation	6,900	-	(6,900)	-	-
Headley Music Trust	2,500	2,000	(4,500)	-	-
Kidlington Parish Council	-	5,000	(5,000)	-	-
OCF Early Stage	-	50,000	-	-	50,000
Screwfix Grant	-	4,850	(195)	-	4,655
OCC Bus Extension	-	24,750	-	-	24,750
OCC Bus Grant	127,764	-	(84,686)	-	43,078
	£ 137,164	£ 86,600	£ (101,281)	£ -	£ 122,483

Restricted funds are represented by cash at bank and in hand.

Daybreak Oxford

Notes to the Accounts (continued) for the year ended 31 March 2025

12 Restricted Funds - 2024

	Balance at 1st April 2023	Income	Expenditure	Transfers	Balance at 31st March 2024
Marfarlane Family Foundation	-	15,000	-	(8,100)	6,900
Headley Music Trust	-	2,500	-	-	2,500
Inman Charitable Trust	5,746	-	(5,746)	-	-
OCF Growing Rosewood	-	9,809	(9,809)	-	-
OCF Oxon Common Fund 2024	-	18,042	(18,042)	-	-
Science Together Project Oxford 2024	-	2,000	(2,000)	-	-
Mr & Mrs J A Pye's Charitable Settlement	1,400	-	(1,400)	-	-
The Childwick Trust	-	8,000	(8,000)	-	-
Bartlett Taylor Trust	500	-	(500)	-	-
The Arts Soc Ox	-	1,500	(1,500)	-	-
OCC Bus Grant	-	135,000	(7,236)	-	127,764
	<u>£ 7,646</u>	<u>£ 191,851</u>	<u>£ (54,233)</u>	<u>£ (8,100)</u>	<u>£ 137,164</u>

Restricted funds are represented by cash at bank and in hand.

13 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

14 Legal status

The charity is also a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

15 Related party transactions

There were no related party transactions to disclose for the current or preceding year.

DAYBREAK OXFORD

England & Wales - Charity number 1113182

Accounts



DAYBREAK OXFORD

Report and Unaudited Financial Statements
Year ended: 31 March 2024

Charity no: 1113182
Company no: 5641765

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company Name:	Daybreak Oxford
Charity Number:	1113182
Company Number:	5641765
Registered Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Trustees/Directors:	C Grand-Scrutton (Chair) S Hewett-Avison (Resigned 5 April 2023) (Vice-Chair) P Gregory (Treasurer) J Atherton (Vice-Chair) J Fenton (Resigned 7 March 2024) S Skyte (Resigned 22 January 2024) M Tovey (Resigned 22 January 2024) (Secretary)
Chief Executive Officer:	Lee Gray
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ
Accountants:	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Bookkeeper:	Samuel Ijaopo (started 1 November 2022)
Legal Advisers:	Tessa Hennessy Solicitor 27 Hugh Allen Crescent, Marston Oxford OX3 0HL
Contact Information:	
Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Telephone:	01865 776744
Email:	admin@daybreak-oxford.org.uk
Website:	https://daybreak-oxford.org.uk

The Trustees/Directors are pleased to present their report together with the financial statements of the company for the year ended 31 March 2024.

Legal and administrative information set out in this document forms part of this Report. The financial statements comply with current statutory requirements, the Trust Deed and applicable law, and Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Objects

Our charity objectives are to support persons living with dementia and their carers by the provision of relief through day Centre services. We offer day Centres where adults with dementia can enjoy a safe, caring and stimulating environment with activities suited to their needs. The service is also a respite for carers, who can enjoy other activities knowing their family member is well looked after by trained and experienced staff.

Governance

Governing Document

Daybreak Oxford was registered as a company on 1 December 2005 and became a registered charity on 7 March 2006. It commenced operating as a charity 1 April 2006 with the transfer to Daybreak Oxford with the assets and liabilities of the Inter Agency Day Care Group Oxford.

Appointment of Trustees

The Trustees/Directors of the charity are appointed according to the rules detailed in the Memorandum and Articles of Association of Daybreak Oxford.

Where possible Trustees are given a specific portfolio of responsibility within the charity depending on their skills and experience. Trustee engaged in regular communications with staff which enables them to gain an understanding of operations to support well-informed board decision making.

Governance Structure

Daybreak Oxford is a company limited by guarantee through which it delivers its charitable purposes. All employees of Daybreak Oxford are employed directly by the charity. Our three dementia clubs are Rosewood, Limes and Lilacs.

During the year, the charity was governed by a Board of Trustees. The trustees have a great deal of experience, including in the charity sector, management, operations, finance, marketing, public relations and the care sector.

Cliff Grand-Scrutton, Chair: Cliff has worked extensively in various parts of the healthcare sector and owns and operates care homes in Surrey, Berkshire and Devon and is also a director of local care associations and national social care organisations.

Simon Hewett-Avison, Vice Chair: Simon has spent the last 11 years in the charity sector and is CEO of a homeless charity in Oxfordshire

Phil Gregory is a financial controller and is the Honorary Treasurer.

Jonathan Atherton, Vice Chair (partial year): has extensive operations experience.

Julia Fenton has more than 20 years of experience in publishing, sales and marketing.

Stuart Skyte is a public relations and communications consultant and former economist.

Mary Tovey Honorary Secretary

Additional community members were in the process of joining the board at the close of the fiscal year, including Sir Christopher Ball, who joined the board immediately following the close of the fiscal year. Among Sir Christopher Ball's long list of accomplishments includes the Warden of Keble College, the Chancellor of the University of Derby, an esteemed educator and a sought-after fundraiser.

Lee Gray is the Chief Executive Officer with more than 20 years of charity leadership experience.

Governance Meetings

The Trustees/Directors meet more than once every quarter. The Board's additional meetings throughout the year are designed to address the increased care needed for our vulnerable population and oversight of the general running of the charity. Specifically, the meetings considered strategic questions in order to develop a robust three year strategic plan.

In terms of financial guidance, the charity was supported by Samuel Ijaopo, an independent bookkeeper, and Jane Bull and Andrew Rodzynski at Wenn Townsend Chartered Accountants with regards to the year-end accounts and related queries.

The Trustees have referred to Charity Commission guidance on public benefit when delivering the work of the charity and discharging their duties as Trustees.

Data Protection Act 2018 and Fundraising Code of Practice

Daybreak has produced a Data Protection Policy and revised procedures to recognise the provisions of the Data Protection Act 2018, and to incorporate the recommendations of the Fundraising Code of Practice. The systems are reviewed, revised, and updated regularly in order to be fully compliant.

Activities throughout the year

Daybreak Oxford has been running day Centres for people living with dementia in Oxfordshire for 30 years. We pride ourselves on supporting the most vulnerable members of the community. Daybreak has always protected vulnerable members from accident, injury, illness, as well as the Covid-19 pandemic. This is a core principle that continues to this day.

Clubs to Centres

During this year the trustees determined the clubs should be referred to as Centres going forward. This represented the growing person-Centred engagement of staff during the day. The three Daybreak Centres listed below are located throughout Oxfordshire to meet the greatest areas of need.

- Lilacs, managed by Caroline Morris for the 10th year, is located in Kidlington. Centre members come from Kidlington, Yarnton, Cumnor, Eynsham, Woodstock, and Botley.
- Limes, managed by Jitka Fort for over 6 years, is situated in North Oxford. Members come from a wide area, including Oxford city, Summertown, Cumnor, Botley, Abingdon, and Wallingford. In May 2023 Ms Fort resigned and Lisa Collier, Limes deputy manager, stepped in as acting manager until October 2023 when Dawn Williams was appointed the new manager of Limes.
- Rosewood, managed by Rachel Clark, is situated in Greater Leys. Members come from a wide catchment area, including Blackbird Leys, Rose Hill, Headington, Marston, Wheatley, Thame, Barton, East Oxford, and Cowley.

Year after year, our members have benefited from the stimulating and therapeutic activities we provide. These undertakings are central in providing support, as they are integral to improving the emotional and physical well-being of our members. These undertakings include a variety of socially interactive and cognitively stimulating therapies including music, art, singing, and movement. These regular therapies make a visible difference for the members. Singing and music are especially popular (94% strongly agree with the phrase "I enjoy the activities").

We found that singing, playing instruments, and dancing to music are the most beneficial activities. Staff members note, *"Everyone loves the music. It doesn't matter if they are tired, hot, in a wheelchair, or unable to speak - they dance. Music always makes them smile"*. Each staff member actively engages with our members during these sessions. It is the individualised work which supports personal improvements.

Social interaction is especially important for those with dementia. Research has found isolation can threaten people's mental and physical health. As some of our members live alone, members have a focus on social interaction while at our Centres, including during lunch.

A hot lunch is critical for our members, who struggle to make regular balanced meals, and rely on Daybreak for their main hot healthy meal of the day. The popularity of lunch is evident from our annual survey. In 2023, 97% of respondents agreed that the food was good. With comments like *"I have a wonderful time here. The staff treat me with the utmost respect and I love all the puddings."*

Daybreak's 2023-2024 Strategy and Impact

Across the UK inflationary pressures were affecting all charities with falling income and rising operating costs. In fact, the Charity Commission reported that more than 5,000 charities closed their doors in one year alone. Daybreak's Board of Trustees determined the operational strategy over 2023-2024 fiscal year was to demonstrate stability.

We did this by focusing in five key areas: 1) Centre attendance, 2) communication 3) staffing 4) sustainable income, and 5) board governance.

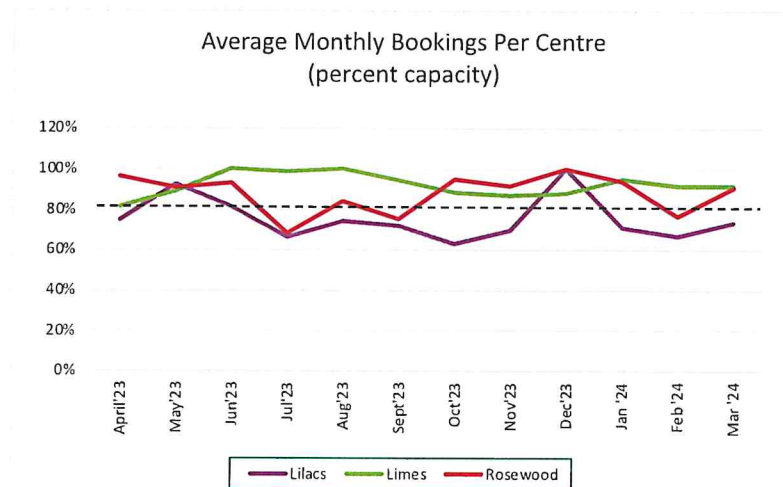
1) Centre Attendance

Participation was stable throughout the year. Attendance stabilised to pre-Covid levels, averaging over 80% capacity at all three Centres (Diagram: Average Monthly Bookings Per Centre). This is an improvement over the previous years and is due in part to a consistent pipeline of new member recruitment throughout the year, with an average of 7 new members each month. This offsets the natural loss of members due to health-related issues.

It was evident throughout the year that Lilacs Centre needed additional support. Therefore it was decided that our highly successful community bus programme would grow and support the Lilacs Centre. We believe adding transport in the next year will support Lilacs to exceed 80% bookings.

The pipeline of new members was developed through new and strengthening partnerships with social prescribers and Dementia Oxfordshire. Therefore, it is safe to assume that the attendance numbers are stable and are likely to improve in the next year.

Daybreak Centres are open for a total of eleven days each week and can accommodate 8,000 attendees throughout the year. In the 2023-2024 fiscal year, we supported 7040 attendees or 88% of capacity. This is an improvement over the previous years.



2) Communication

Open and transparent communication fosters an environment with information flowing freely. This creates trust among the stakeholders. Throughout the year Daybreak set out several initiatives to stabilize communications to improve staff engagement, internal and external communications, and beneficiary involvement.

We did this by increasing communication in six ways.

1. **Expanded weekly internal news.** A weekly internal newsletter is distributed every Friday. This document is written by Centre managers and is shared with all staff and trustees. It contains updates for each area of Daybreak. Weekly highlights are now shared on social media.
2. **Launched a Centre newsletter.** A weekly newsletter was launched for the Limes Centre to share information, updates, activities, and answer carer questions.
3. **Launched a bi-monthly external newsletter.** This updates the wider community with general information and inspirational stories.
4. **Managers present at quarterly board meetings.** Speaking at board meetings is an important professional development opportunity for the managers. It also supports a culture of open communication, allowing all voices to be heard.
5. **Ad hoc carer forums.** Daybreak's trustees and CEO along with Centre managers have held open Carer forums. The purpose was to listen to concerns and share information.
6. **Collecting feedback:** Each year Daybreak conducts a survey of our members, clients, and staff in order to gain an understanding of what is going well or what is not going as well. In 2023, we enlisted

an external facilitator in an effort to collect unbiased results. We received overwhelmingly positive responses:

Carer Feedback

"I recognised the moment I walked in, how skilled everyone was. The staff are remarkable. There is a real art to what they do. They bring the best out of people. Everything about the experience was positive."

"The staff's interaction with my husband had a positive effect on us both, especially for him. It is without a doubt a wonderful place. I cannot speak highly enough about the staff. I would recommend Daybreak to anyone. It is the most positive place I've ever seen."

"Daybreak has provided exemplary day care and respite for the family. Mum always enjoys going. She loves to see people, to laugh, to sing, to dance, and join in with all activities. This has proven a fantastic support for all of us and our dearly loved Mum and Grandmother and Wife. Daybreak is a class act, and we cannot recommend it or praise the wonderful staff enough."

"When I first came into Daybreak, it felt like a massive hug...the empathy in the group is immense. Daybreak has proved that mum can do more. They encouraged her independence – through Daybreak I found a different mum. She is a new lady and so am I."

"Daybreak has instilled positivity in our lives and had a wonderful impact on my husband's overall well-being and mine too. The staff feels like part of the family."

Staff Feedback

"Working for Daybreak makes me feel so proud. The working environment is fair, happy, and my team has helped me to grow as a manager and as a person."

"I like how we've all come together to work as a team helping each other when needed. I look forward to seeing how we grow in the next year."

"I am very proud to be a member of the Daybreak team. As a new member I have been supported by everyone. I mean everyone. This is the best job I have ever had."

"It feels like Daybreak has been refreshed. The additions and changes have made a huge improvement making it a great place to work."

"I'm proud to say that we have a strong team that supports each other and the clients with their needs. I'm very happy to work in an atmosphere of fun and joy, I have been able to learn and grow as a person. I can say that it makes my life happier every day."

"I'm thankful for this sustained improvement. Managers are excellent, very positive and conscientious, really listening to staff and clients and considering their needs, communicating well without conflict. "

Member feedback

"This is my lifeline where I can talk to people my own age. It's the only chance I get to meet other people - life is very lonely otherwise."

"It is like a second home. I have friends and the staff is very kind to me."

"I have a wonderful time, the staff treat me with respect"

3) Staffing

Throughout the year, Daybreak set out several initiatives to stabilize employee retention and improve staff engagement.

We did this in three areas: 1) focus on diversity, 2) employee retention / turnover reduction, and 3) emphasis on training.

1. **Focus on Diversity:** Diversity brings together a wide array of distinct experiences, skills, perspectives, and insights, which has supported our beneficiaries and improved Daybreak's overall staff performance. Daybreak has a commitment to diversity, equity, and inclusion. Over the last 12 months, Daybreak's staff's ethnic and racial diversity has increased by 20%. This was achieved by implementing a standardised hiring process with a diversity and inclusion hiring strategy. Daybreak's growing diverse team is highly qualified and top talent, with several staff holding graduate degrees in areas such as social work and studies in dementia. We acknowledge there is more work to do.
2. **Employee Retention/Turnover:** Employee retention can create a sense of stability in both employees and beneficiaries. It's critical in any organisation but more so in one focused on dementia, where care worker consistency is paramount. Recent research found UK charities are all experiencing high labour turnover, pointing to the low rates of pay in the voluntary sector during a time of high inflation. To combat this, at the end of the fiscal year, the trustees voted to be an Oxford Living Wage employer. We hope this will support retention in the future.

Daybreak has faced challenges with retention, as well. This included a loss of key employees (Jitka Fort-Limes Manager and Lisa Collier-Limes Deputy Manager), which caused instability at our Limes Centre. We were fortunate to hire Dawn Williams as Limes Manager and Silvana Rodriguez as Limes Deputy Manager. Dawn comes to Limes with decades of management experience with vulnerable populations, working with Oxfordshire's largest charities. Her knowledge was evident, earning a Dementia Level 2 certification, in half the time. Silvana added diversity and years of dementia and management expertise, as well as other unique skills. For example, Silvana speaks several languages, and she can communicate to beneficiaries whose primary language is not English. We hope they remain for years to come.

3. **Emphasis on training:** By nurturing a culture of learning (cross-training, retraining, upskilling) within Daybreak's talented employees, we are focusing on more than succession planning - we are creating a more stable organisation. Cross-training and job rotation are initiatives that expose employees to different Centres within Daybreak. In this way, talented and diverse staff expand their skill sets, support open shifts with permanent staff instead of temporary workers, and prepare themselves for promotions. By instituting regular formal and informal trainings to support to employees' upskilling, we have seen staff confidence increase, performance improve and productivity increase. Additionally, we have found it increases job satisfaction, and reduces costs and risks.

4) Income generation

Daybreak continues to receive diverse income, reducing risk and creating long-term financial stability. The ongoing giving from donors year after year is also signal of Daybreak's stability, in-demand service, and exceptional stewardship.

We would like to thank our amazing volunteer fundraisers, most notably, Sir Christopher Ball, whose expertise, inspiration, and strategic advice were the reason this year was successful.

We are incredibly appreciative of all those who supported Daybreak for the running of our clubs and have made a difference to people living well with dementia in Oxfordshire. We welcomed new donors such as Childwick Trust and Headley Trust, and celebrated the return of our beloved long-time donors, including Oxfordshire County Council, the Art Society of Oxford, MacFarlane Foundation, PF Charitable Trust, and Dorothy Holmes Trust and others.

Daybreak Oxford is funded by grants from charitable trusts and foundations, community fundraising, legacy giving, donations from individuals and corporate partnerships, and club membership fees. Our total income in 2023-24 was £427,884 (2022-23: £319,564).

The main expenditure is staff costs in support of our member services. Other costs include Centre rent, meals, and office running costs, including the community bus. The total spent in 2023-24 was £430,264 (2022-23: £446,433). We did see changes in our expense over the year. Ongoing Covid impact has resulted in members attending at a later stage of dementia. This requires staff with more capability. and Therefore, new hires were required to have higher qualifications, than previous staff and regular staff trainings began. Additionally, Limes expanded to an additional day, and Rosewood increased their capacity.

5) Board governance

The trustees ensured Daybreak's aims were carried out and delivered effectively and sustainably. They did this in three ways 1) regular reviews and analysis of the reserves and risks 2) planned meetings for the organisation's oversight, and 3) uphold trustee responsibilities.

1. **Regular reviews and analysis** of the reserves and risks: Daybreak Oxford's reserves policy is to hold six months' worth of expenditure. This is in line with the Charity Commission's best practice. This is felt to be sufficient to cover cashflow, fluctuations due to unexpected loss of income or unexpected increases in costs, all to ensure the continuity of our Centre activities in service of Daybreak's mission. The reserve was reviewed quarterly by Trustees considering future plans of the charity, the certainty of future funding streams, and all other key risks identified during review of the charity Risk Register. The reserve target is currently met (£188,000). The reserved net based on £128,000 of free reserves held plus an additional £60,000 of restricted reserves that has been restricted for this purpose.

In addition, funds *may* be designated to respond to programme or strategic opportunities. For this purpose, the trustees of Daybreak may designate funds for future commitments. It is our policy to identify these separately from general reserve funds.

The Trustees examine the major risks that the charity faces on a regular basis and for each financial year when preparing and updating the Annual Report. The charity has developed systems to monitor and control these risks to mitigate any impact that they might have on the charity in the future. This is done through careful forecasting, cost control, and regular assessment of ongoing expenses.

2. **Planned meetings:** The board works closely with the executive team to maximise impact in the lives of the people that they serve at regular board meetings. The trustees focused on practical ways in which the charity can enhance their strategic capability and overall direction. For example, Centre managers make quarterly presentations to the trustees on their status, key performance indicators, Centre strategies, and future initiatives.

The Annual General Meeting (AGM) is an opportunity for members, staff, and the general public to meet with the trustees and hear their report on the charity, review of the accounts, and other administrative business. This year's AGM took place in January. The entire staff was present. Presentations from family members were especially significant, for example:

"When mum got diagnosed with dementia and had to move in with me. It was like my life was taken away. I had to leave my job and my world Centred around her. When I came into Daybreak, it felt like a massive hug. Daybreak has proved that mum can do more. They encouraged her independence – through Daybreak I found a different mum. She is a new lady and so am I"

3. **Trustee responsibilities:** This year several trustees choose to step down for a variety of reasons. In general, they stated 'their circumstances changed in a way which made them unable to continue in their role'. By stepping down they made room for new trustees to start in the next fiscal year. This will bring renewed enthusiasm, connections, passions, and needed skills to the board. This change is critical to keep the charity sustainable. An up-to-date list of trustees is available on the Charity Commission website.

Statement of Trustees' responsibilities

The board is responsible for preparing the Trustees' report and the financial statements in line with applicable law and regulations. Specifically, company law requires the Trustees to prepare financial

statements each fiscal year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, i.e. making judgements and estimates that are reasonable and prudent; and preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to do business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Information disclosure to examiners

As far as the Trustees are aware at the time this report is approved, there is no relevant information of which the company's examiners are unaware. The Trustees have taken all relevant steps to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Trustees on 27 August 2024 and signed on their behalf by:



Cliff Grand-Scrutton
Chair of Trustees Daybreak Oxford

Daybreak Oxford

Independent Examiner's Report to the Trustees of Daybreak Oxford

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet and notes 1 to 15.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in accordance with section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act and 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

A C Rodzynski FCA
Partner
Wenn Townsend
Chartered Accountants
Oxford

..... 6/9/2024

Statement of Financial Activities
(Including income and expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds	Restricted funds	Total 2023/24	Unrestricted funds Restated	Restricted funds Restated	Total 2022/23
Income							
Income from generated funds							
Interest received		2,349	-	2,349	1,118	-	1,118
Income from donations (including gift aid)		12,100	-	12,100	13,365	-	13,365
Income from events		1,600	-	1,600	24,733	-	24,733
Grant income		5,400	191,851	197,251	1,500	84,842	86,342
Income from charitable activities							
Clubs	5	213,249	-	213,249	194,006	-	194,006
Total income		£ 234,698	£ 191,851	£ 426,549	£ 234,722	£ 84,842	£ 319,564
Expenditure							
Charitable activities							
Clubs	6	366,228	54,233	420,461	324,591	81,981	406,572
Governance costs	7	2,300	-	2,300	2,210	-	2,210
Raising funds							
Fundraising costs		7,238	-	7,238	37,651	-	37,651
Total expenditure		£ 375,766	£ 54,233	£ 429,999	£ 360,340	£ 81,981	£ 446,433
Net movement in funds							
Transfers between funds		(141,068)	137,618	(3,450)	(129,730)	2,861	(126,869)
		8,100	(8,100)	-	-	-	-
Movement in funds following transfers		(132,968)	129,518	(3,450)	(129,730)	2,861	(126,869)
Total funds at 1 April 2023		276,743	7,646	284,389	406,473	4,785	411,258
Total funds at 31 March 2024		£ 143,775	£ 137,164	£ 280,939	£ 276,743	£ 7,646	£ 284,389

(Company number: 5641765)

Balance Sheet
As at 31 March 2024

	Note	2024	2023
Fixed assets	8		
Computer and other equipment		7,827	2,205
Current assets			
Debtors	9	20,949	25,723
Bank and cash balances	10	284,918	278,187
		<u>305,867</u>	<u>303,910</u>
Current liabilities			
Creditors due within one year	11	(32,755)	(21,726)
		<u>273,112</u>	<u>282,184</u>
Net current assets			
		<u>280,939</u>	<u>284,389</u>
Total assets less current liabilities			
		<u>£ 280,939</u>	<u>£ 284,389</u>
Total net assets			
		<u>£ 280,939</u>	<u>£ 284,389</u>
Funds			
Unrestricted funds		143,775	276,743
Restricted funds	12	137,164	7,646
		<u>£ 280,939</u>	<u>£ 284,389</u>
Total funds			
		<u>£ 280,939</u>	<u>£ 284,389</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

- i) For the year ended 31 March 2024 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006; and
- iii) The trustees acknowledge their responsibilities for:
 - a) ensuring the company keeps accounting records which comply with Section 386 and
 - b) preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on 27 August 2024 and signed on its behalf by:-



.....
Trustee
Cliff Grand-Scrutton

**Notes to the Accounts
for the year ended 31 March 2024**

1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 (Charity SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Daybreak Oxford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Preparation of accounts on a going concern basis

The trustees consider the charity a going concern. Multi-year grant funding is in place over the next 18-24 months, and we have access to reserves if needed to manage risks.

Depreciation

Depreciation is provided on a straight line basis at 10% on cost for leasehold improvements and at 33% on cost for all other assets which reflects their anticipated useful lives and residual value.

Stock

Stock is valued at the lower of cost and net realisable value.

Operating leases

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against surpluses as incurred.

Pension contributions

The Charity has complied with auto enrolment and also has access to a stakeholder scheme for its employees.

Funds

Unrestricted funds consist of a general fund, which the trustees may use for the furtherance of the objects of the charity at their discretion. Restricted funds are subject to specific conditions imposed by the donor, these conditions being legally binding on the trustees.

Income

Income is included when receivable. Where income has conditions attached to it, that income is recognised when receipt is probable, entitlement and the amount can be measured with sufficient reliability. Income (including grants receivable) is deferred where conditions exist on entitlement such as a specified future time period.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered. Expenditure is recognised when a legal or constructive obligation arises, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs of generating funds are those costs incurred in attracting voluntary income. Governance costs are those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Volunteers

The value of services provided by volunteers has not been included.

Notes to the Accounts (continued)
for the year ended 31 March 2024

2 Net surplus for the year

	2024	2023
Is after charging:-		
Depreciation of tangible fixed assets	£1,532	£ 3,101
	<u>£1,532</u>	<u>£ 3,101</u>

3 Employees and trustees

The average number of employees during the year was 12 (2023: 11). No employee received remuneration in excess of £60,000 pa. The trustees did not receive any remuneration for their services. Expenses reimbursed to trustees during the year amounted to £nil (2023: £262).

Staff costs during the year were:-	2024	2023
Salaries and wages	293,030	303,968
Social security costs	12,917	15,896
Pension costs	3,899	4,878
	<u>£ 309,846</u>	<u>£ 324,742</u>

Trustees' indemnity insurance of £360 (2023: £340) was paid during the year.

The total remuneration of key management personnel during the year was £58,321 (2023: £45,685). The key management of the charity are considered to be the director and the operations manager.

4 Grants

2024

	Unrestricted	Restricted	Total
			2023/24
Macfarlane Family Foundations	-	15,000	15,000
Headley Music Trust	-	2,500	2,500
OCF Growing Rosewood	-	9,809	9,809
OCF Oxon Common Foundation 2024	-	18,042	18,042
Science Together Project Oxford University	-	2,000	2,000
The Childwick Trust	-	8,000	8,000
The Art Soc Ox	-	1,500	1,500
OCC Bus Grant	-	135,000	135,000
PF Charitable Trust	2,000	-	2,000
Schuster Charitable Trust	1,000	-	1,000
Oxford Freemasons	400	-	400
Dorothy Holmes Trust	1,500	-	1,500
Helianthus Trust	500	-	500
	<u>£ 5,400</u>	<u>£ 191,851</u>	<u>£ 197,251</u>

Notes to the Accounts (Continued)
for the year ended 31 March 2024

4 Grants (continued)

2023

	Unrestricted	Restricted	Total
			2022/23
COMF	-	5,350	5,350
Critchley Charitable Trust	1,000	-	1,000
Inman Charitable Trust	-	7,000	7,000
McLay Dementia Trust	-	10,000	10,000
OCF Sir George Earle Trust	-	2,522	2,522
Mr & Mrs Pye Charitable Settlement Fund	-	5,000	5,000
National Lottery Fund	-	30,000	30,000
Oxfordshire County Council Sustainability Fund	-	24,000	24,000
St Swithun's Lodge	500	-	500
2022 The Arts Soc Ox	-	470	470
Bartlett Taylor	-	500	500
	£ 1,500	£ 84,842	£ 86,342

5 Club income

	2023/24	2022/23
Member fees (including meals)	165,831	165,410
Member transport	47,018	28,406
Other	400	195
	£ 213,249	£ 194,006

Notes to the Accounts (Continued)
for the year ended 31 March 2024

6 Club expenses - 2024	Unrestricted	Restricted	Total 2023/24
Member costs			
Food	5,541	10,729	16,270
Members transport	29,956	3,933	33,866
Club Activity costs	-	9,105	9,105
Club cleaning	1,386	-	1,386
	<hr/>	<hr/>	<hr/>
	36,883	23,767	60,650
Salaries / NI / Pension	282,448	27,398	309,846
HR advice/legal fees	4,414	1,400	5,814
Insurance	4,362	-	4,362
Training and recruitment	2,911	-	2,911
Rent and rates	20,853	270	21,123
Stationery, postage, telephone & computer	5,165	501	5,698
Depreciation	667	1,810	2,477
Sundry	81	-	81
Bank charges	311	-	311
Accountancy	14,426	-	14,426
	<hr/>	<hr/>	<hr/>
	373,466	54,233	427,699
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 Club expenses - 2023			
	Unrestricted	Restricted	Total 2022/23
Member costs			
Food	8,718	5,326	14,044
Members transport	13,597	8,618	22,215
Club Activity costs	9,810	2,098	11,908
Club cleaning	2,798	-	2,798
	<hr/>	<hr/>	<hr/>
	34,923	16,042	50,965
Salaries / NI / Pension	227,302	60,819	288,121
Team welfare	1,032	-	1,032
HR advice/legal fees	6,761	-	6,761
Insurance	3,563	-	3,563
Training and recruitment	5,609	-	5,609
Rent and rates	13,368	3,453	16,821
Stationery, postage, telephone & computer	7,547	641	8,188
Depreciation	2,236	865	3,101
Sundry	1,617	161	1,778
Repairs and renewals	8	-	8
Bank charges	94	-	94
Bad debts	7,123	-	7,123
Accountancy	13,408	-	13,408
	<hr/>	<hr/>	<hr/>
	324,591	81,981	406,572
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Accounts (Continued)
for the year ended 31 March 2024

7	Governance costs	Unrestricted	Restricted	Total 2023/24	Total 2022/23
	Independent examiner's fee	2,300	-	2,300	2,210
		<u>£ 2,300</u>	<u>-</u>	<u>£ 2,300</u>	<u>£ 2,210</u>

8	Fixed assets	Improvements to property (leasehold)	Computer and other equipment	Total
	Cost			
	At 1 April 2023	12,612	16,881	29,493
	Additions	-	8,100	8,100
	At 31 March 2024	<u>12,612</u>	<u>24,981</u>	<u>37,593</u>
	Depreciation			
	At 1 April 2023	12,612	14,677	27,289
	Charge for the year	-	2,477	2,477
	At 31 March 2024	<u>12,612</u>	<u>17,154</u>	<u>29,766</u>
	Net book value			
	At 31 March 2024	<u>-</u>	<u>7,827</u>	<u>7,827</u>
	At 31 March 2023	<u>-</u>	<u>2,205</u>	<u>2,205</u>

The improvements to property referred to above relate to Lilacs Day Centre, Kidlington owned by Cherwell District Council.

9	Debtors	2024	2023
	Member fees	15,197	22,514
	Prepayments	5,752	3,209
		<u>£ 20,949</u>	<u>£ 25,723</u>

Notes to the Accounts (Continued)
for the year ended 31 March 2024

10 Bank and cash balances

	2024	2023
CAF Cash account	99,571	6,483
CAF Gold account	122,380	110,430
Cooperative Bank	372	161
CAF Shawbrook account	62,595	161,113
	£ 284,918	£ 278,187

11 Creditors – due within one year

	2024	2023
Taxes	3,990	5,004
Other creditors	655	885
Accruals	18,656	7,604
Trade creditors	9,454	8,233
	£ 32,755	£ 21,726

12 Restricted Funds - 2024

	Balance at 1st April 2023	Income	Expenditure	Transfers	Balance at 31st March 2024
Marfarlane Family Foundation	-	15,000	-	(8,100)	6,900
Headley Music Trust	-	2,500	-		2,500
Inman Charitable Trust	5,746	-	(5,746)		-
OCF Growing Rosewood	-	9,809	(9,809)		-
OCF Oxon Common Fund 2024	-	18,042	(18,042)		-
Science Together Project Oxford 2024	-	2,000	(2,000)		-
Mr & Mrs J A Pye's Charitable Settlement	1,400	-	(1,400)		-
The Childwick Trust	-	8,000	(8,000)		-
Bartlett Taylor Trust	500	-	(500)		-
The Arts Soc Ox	-	1,500	(1,500)		-
OCC Bus Grant	-	135,000	(7,236)		127,764
	£ 7,646	£ 191,851	£ (62,333)	£ (8,100)	£ 137,164

Restricted funds are represented by cash at bank and in hand.

The transfer to general fund represents the utilisation of part of the Marfarlane Family Foundation grant for the purchase of a member transport vehicle.

The restrictions placed on the above grants relate to member transport in the cases of Marfarlane Family Foundation and OCC Bus Grant, and music therapy in the case of the Headley Music Trust.

Daybreak Oxford

**Notes to the Accounts (continued)
for the year ended 31 March 2024**

12	Restricted Funds - 2023	(Restated) Balance at 1st April 2022	Income	Expenditure	Balance at 31st March 2023
	COMF	-	5,350	(5,350)	-
	Francis Winham Foundation (PPE and cleaning)	(39)	-	39	-
	Inman Charitable Trust	-	7,000	(1,254)	5,746
	McLay Dementia Trust / Rathbones	-	10,000	(10,000)	-
	National Lottery Fund	5,294	-	(5,294)	-
	National Lotter Uplift Grant	-	30,000	(30,000)	-
	2023 OCC Sustainability	-	24,000	(24,000)	-
	Mr & Mrs J A Pye's Charitable Settlement	-	5,000	(3,600)	1,400
	OCF Sir George Earle Trust		2,522	(2,522)	-
	Bartlett Taylor Trust	-	500	-	500
	2022 The Arts Soc Ox	(470)	470	-	-
		<u>£ 4,785</u>	<u>£ 84,842</u>	<u>£ (81,981)</u>	<u>£ 7,646</u>

Restricted funds are represented by cash at bank and in hand.

13 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

14 Legal status

The charity is also a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

15 Related party transactions

There were no related party transactions to disclose for the current or preceding year.

DAYBREAK OXFORD

England & Wales - Charity number 1113182

Accounts



DAYBREAK OXFORD

**Report and Unaudited Financial Statements
Year ended: 31 March 2023**

**Charity no: 1113182
Company no: 5641765**

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company Name:	Daybreak Oxford
Charity Number:	1113182
Company Number:	5641765
Registered Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Trustees/Directors:	C Grand-Scrutton (Chair) S Hewett-Avison (Vice-Chair) P Gregory (Treasurer) J Atherton J Fenton S Skyte M Tovey (Secretary)
Operations Director:	Jitka Fort ending 19 June 2022
Chief Executive Officer:	Lee Gray starting 20 June 2022
Administrator:	Toby Coules
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ
Accountants:	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Finance / Bookkeepers:	SPX Oxford Ltd (ending 1 November 2022) Peace House 19 Paradise Street Oxford OX1 1LD Samuel Ijaopo (starting 1 November 2022)
Legal Advisers:	Tessa Hennessy Solicitor 27 Hugh Allen Crescent, Marston Oxford OX3 0HL
Contact Information:	
Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Telephone:	01865 776744
Email:	admin@daybreak-oxford.org.uk
Website:	https://daybreak-oxford.org.uk

The Trustees/Directors are pleased to present their report together with the financial statements of the company for the year ended 31 March 2023.

Legal and administrative information set out in this document forms part of this Report. The financial statements comply with current statutory requirements, the Trust Deed and applicable law and Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Objects

Our charity objectives are to support persons living with dementia and their carers by the provision of relief through day care services. We offer day clubs where adults with dementia can enjoy a safe, caring and stimulating environment with activities suited to their needs. The service is also a respite for carers as they can leave their loved ones with us, knowing they are looked after by trained and experienced staff who help them live well with dementia.

Governance

Governing Document

Daybreak Oxford was registered as a company on 1 December 2005 and became a registered charity on 7 March 2006. It commenced operating as a charity 1 April 2006 with the transfer to Daybreak Oxford with the assets and liabilities of the Inter Agency Day Care Group Oxford.

Appointment of Trustees

The Trustees/Directors of the charity are appointed according to the rules detailed in the Memorandum and Articles of Association of Daybreak Oxford.

Where possible Trustees are given a specific portfolio of responsibility within the charity depending on their skills and experience. Clubs have a link trustee allowing staff to have regular access with trustees. It also enables Trustees to gain a detailed understanding of our operational work.

Governance Structure

Daybreak Oxford is a company limited by guarantee through which it delivers its charitable purposes. All employees of Daybreak Oxford are employed directly by the charity. Our four dementia clubs are Rosewood, Rowan, Limes and Lilacs.

During the year, the charity was governed by a Board of 7 Trustees. The trustees have a great deal of experience, including in the charity sector, management, operations, finance, marketing, public relations and the care sector.

Cliff Grand-Scrutton, Chair: Cliff has worked extensively in various parts of the healthcare sector and owns and operates a care home specialising in dementia support in Maidenhead.

Simon Hewett-Avison, Vice Chair: Simon has spent the last 11 years in the charity sector and is CEO of a homeless charity in Oxfordshire.

Mary Tovey Honorary Secretary

Phil Gregory is a financial controller and is the Honorary Treasurer.

Jonathan Atherton has extensive operations experience.

Julia Fenton has more than 20 years of experience in publishing, sales and marketing.

Stuart Skyte is a public relations and communications consultant and former economist.

Jitka Fort was appointed Operations Director in September 2020. She stepped down on 19 June 2022.

Lee Gray was appointed Interim Chief Executive Officer on 20 June 2022.

Governance Meetings

The Trustees/Directors met at least once every quarter. The Board continued to hold additional meetings throughout the year to address the increased care needed for our vulnerable population. Specifically, they considered the safety of members and staff as COVID infections declined but remained a danger.

In terms of financial guidance, the charity was supported by Sheila Parry, Director at SPX Financial Services, and Jane Bull and Andrew Rodzynski at Wenn Townsend Chartered Accountants with regards to the year-end accounts and related queries.

Sheila Parry, Director at SPX Financial Services stepped down on 1 November 2022 and handed over support to Samuel Ijaopo. The Trustees have referred to Charity Commission guidance on public benefit when delivering the work of the charity and discharging their duties as Trustees.

Data Protection Act 2018 and Fundraising Code of Practice

Daybreak has produced a Data Protection Policy and revised procedures to recognise the provisions of the Data Protection Act 2018, and to incorporate the recommendations of the Fundraising Code of Practice. The systems are reviewed, revised, and updated regularly in order to be fully compliant.

Activities throughout the year

Daybreak Oxford has been running day clubs for people living with dementia in Oxfordshire for almost 30 years. We pride ourselves on supporting the most vulnerable members of the community. Daybreak has always protected vulnerable members from accident, injury, illness, and the Covid-19 pandemic. This is a core principle that continues to this day.

Clubs

The Daybreak clubs are located throughout Oxfordshire to meet the greatest need.

- Lilacs, managed by Caroline Morris for the 10th year, is located in Kidlington. Club members come from Kidlington, Yarnton, Cumnor, Eynsham, Woodstock, and Botley.
- Limes, managed by Jitka Fort for over 6 years, is situated in North Oxford. Members come from a wide area, including Oxford city, Summertown, Cumnor, Botley, Abingdon, and Wallingford.
- Rosewood, is managed by Rachel Clark. This is situated in Greater Leys. Members come from a wide catchment area, including Blackbird Leys, Rose Hill, Headington, Marston, Wheatley, Thame, Barton, East Oxford, and Cowley.
- Rowan, managed by Rachel Clark for 17 months, is situated in Littlemore. Members come from a wide catchment area, including Blackbird Leys, Rose Hill, Headington, Marston, Wheatley, Thame, Barton, East Oxford, and Cowley.

Year after year, our members have benefited from the stimulating and therapeutic activities we provide. These undertakings are central in providing support, as they are integral to improving the emotional and physical well-being of our members. These undertakings include a variety of socially interactive and cognitively stimulating therapies including music, art, singing, and movement. These regular therapies make a visible difference for the members. Singing and music are especially popular (90% strongly agree - 10% agree with the phrase "I enjoy the activities").

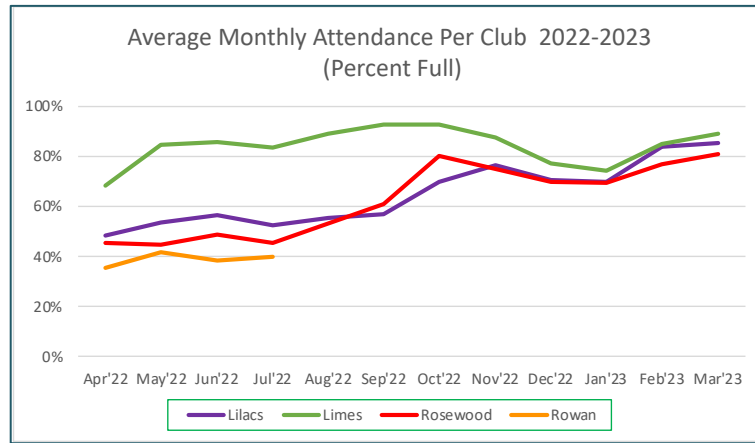
We found that singing, playing instruments, and dancing to music are the most beneficial activities. Staff members note, "Our members' energy levels clearly rise during the music therapy sessions, they move arms in time with the music and smile to each other". Each staff member actively engages with our members during these sessions. It is the individualised work which supports personal improvements.

Social interaction is especially important for those with dementia. Research has found isolation can threaten people's mental and physical health. As some of our members live alone, while at our centres, members have a focus on social interaction, including during lunch.

A hot lunch is critical for our members, who struggle to make regular balanced meals, and rely on Daybreak for their main hot healthy meal of the day. The popularity of lunch is evident from our annual survey. In 2022, 64% of respondents chose lunch as their favourite activity at Daybreak.

What is new at the clubs?

In July the Rowan Club was moved from the Littlemore location to the Clockhouse facility, in Greater Leys. The Clockhouse is a modern community centre which also houses the Rosewood Club. The two clubs were combined under the Rosewood name. Participation steadily increased in support one of the most deprived areas in Oxfordshire. See figure "Average Monthly Attendance". By the end of the year, all our clubs recovered from the lockdown, averaging 80% attendance or better. This was similar to pre-COVID attendance rates.



Combined Daybreak clubs are open a total of eleven days each week. Limes increased from two to three days at the start of the year. Lilacs, reduced from five days to four, in line with member trending in October 2022. Rosewood expanded to four days a week. All clubs were fully staffed with certified well-trained employees or temporary or supply staff. We also employ nurses and medical students. Post-Covid, the increasing needs of our members at all clubs have been observed. Therefore, an increase in staffing was approved and monthly training sessions were instituted to ensure safety. The clubs continue to grow in attendance. In September 2022 Rosewood had a safety check that concluded the venue was able to expand to 25 members.

In October, Rosewood's in-house cook (Glenis) expanded her healthy meal service to a second club, meeting the unique needs of both Rosewood and Lilac members. She has become a beloved member of staff, cooking hot lunches daily to meet the dietary requirements of vulnerable members, and creating special treats to match holidays, birthdays, and members preferences. St Edwards School continues to cook healthy meals for the Limes Centre at a reduced rate. Member survey's consistently rate the meal as excellent, and a daily hot meal is an important reason why they come to Daybreak.

In order to maintain the best care, Daybreak began carrying out monthly training sessions for our employees. The staff have now completed certifications in dementia care, moving & handling, first aid, fire safety, and food service. There has been additional training for managers in staff performance and advanced support. Additional deputy manager training supported by a new deputy manager handbook was carried out as a backup resource for managers and succession planning.

To ensure our staff were also well supported during these difficult times, a 'Cost of Living' one-time bonus was distributed in December. The trustees reviewed staff salaries and voted to grant an increase for staff, to ensure a fair living wage is paid at Daybreak. Note: these increases excluded the interim Chief Executive Officer (CEO).

Staff Changes

In June Lee Gray was hired as interim CEO. She was converted to permanent employee in March 2023 and had a title change to Chief Executive Officer (CEO).

In February Charlotte Worth (Lilacs) and Tracey Lindsay (Rosewood) were promoted to the deputy manager status, joining Lisa Collier (Limes), who was promoted the previous year. The deputy managers have additional had training and supervisory experience, and greater responsibility. Each club now boasts a designated deputy manager to support their club in the manager's absence, advanced support for the members and carers, and succession planning for all clubs, creating greater stability for Daybreak.

Bookkeeping and finance was transitioned from an external provider (SPX Ltd.) to an internal part-time role. This improved responsiveness and supported improved internal processes. In November, Samuel Ijaopo was hired as Daybreak's Financial Manager. The finance process was reviewed and updated.

In October Elizabeth Hays resigned as fundraising manager. In November Lynette Arnott was hired as Part-time interim fundraiser and marketing manager.

The success of our clubs

Each year we survey our members, clients, and staff in order to gain an understanding of what is going well or what to change. In 2022, the responses continued to be outstanding.

Carer Feedback

'I couldn't recommend it highly enough. I know my mum is getting cared for and enjoying herself with plenty of interaction. And my dad gets a bit of peace and quiet.'

'The Limes is a wonderful place and practically has been a god send in terms of help for my mother and ourselves. We cannot be thankful enough. My mother's mood has changed for the better on days she attends the club.'

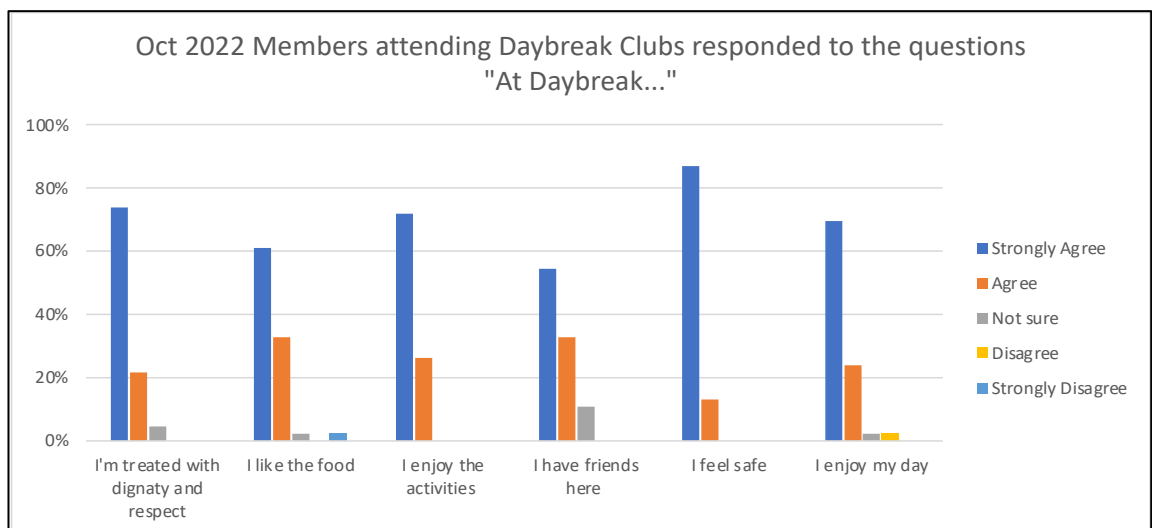
'Phil so enjoys his time with you it has just lifted his spirits. He is happier is more interested in other things. It has helped me too as I can continue to work, and I feel I have peace of mind that I know Phil is enjoying the club!'

'June is definitely happier and more engaged when she's attended the Lilac's'.

'I have a wonderful time. The staff treat me with the utmost respect, and it's made a huge difference to my life.'

'Rosewood has instilled some positivity in our lives and had a wonderful impact on Richard's well-being. We are all much happier since we learned about Daybreak and Rosewood.'

Member Feedback



New Community Bus Programme

In September, Daybreak took over Aspire's Community Bus programme, to support and service the members of Daybreak. When Daybreak is not utilising the bus to bring members to our clubs, the community transport funds Daybreak's dementia programmes by carrying Oxfordshire's elderly and disabled to local shopping centres. The community bus has become a popular and successful programme at Daybreak.

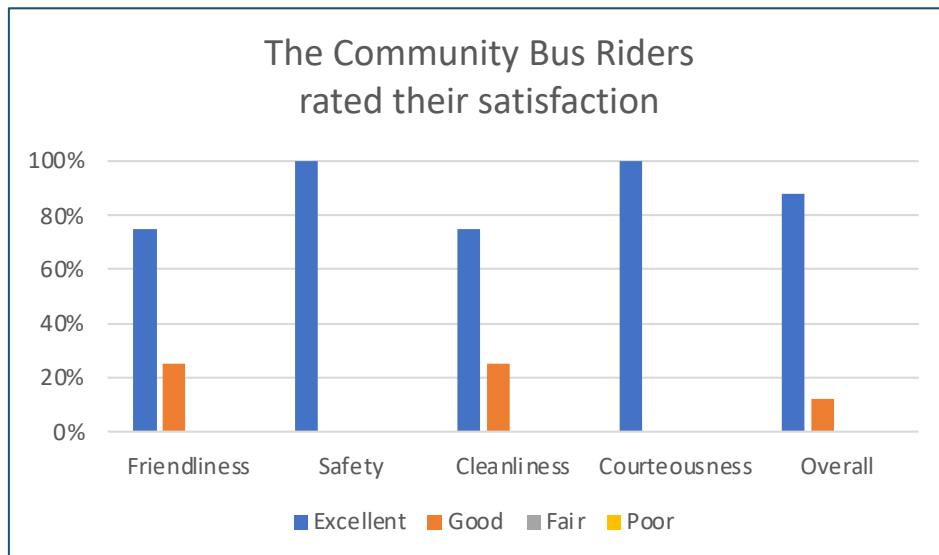
After four months, an anonymous passenger feedback survey was carried out to determine what adjustments might need to be made. We were surprised by the results: Passenger feedback comments were:

"This transport service is a great help to me, and I do not have to rely on anyone else to do my shopping. Derek is very helpful and reliable. "

"It's my lifeline, it's the only chance I get to meet other people as life is very lonely. The driver is helpful, prompt and always in good humour."

"I like everything about the bus. You get picked up and dropped back where you live, I am very happy and much appreciate it, thank-you."

It is worth noting only two comments under 'how can we improve our service': "nothing" or "start a second bus".



Strategic Planning

A comprehensive organisational evaluation including historic analysis, focus groups, and sector research was used to develop a fact-based analysis resulting in a series of measurable and actionable recommendations that were presented to the trustees. The trustees agreed upon a strategic plan. As part of this process, we confirmed Daybreak's public benefits and developed our organisational values.

Public Benefits

Daybreak reaffirmed that the public benefits of our work include:

- tackling loneliness and easing social isolation.
- providing a therapeutic and stimulating environment for club members to help them cope with dementia in their everyday lives.
- providing respite care for families and carers.
- helping families stay together at home for longer.
- enabling families to delay or avoid permanent care for their loved one.

Values:

As part of the focus groups, Daybreak defined a series of company values that were developed by the staff and approved by the board of trustees.

We are:

- Caring: Compassionate and dedicated every day.
- Trusted: Knowledgeable and respected partners.
- Engaging: Giving individual attention to those we serve.
- Empathetic: Understanding and passionate in our work.
- Friendly: Communicating with warmth and joy to all.

Our short-term plan to support those in Oxfordshire living with dementia as well as their family carers is:

- Maintain stability in all of the Daybreak clubs.
- Continue to support our members through a well-run transportation service.
- Evaluate staffing needs.
- Focus on increasing diversity at all levels of the organisation.
- Continue to provide support to club members and family carers.
- Update the therapies that we use with our club members.

Fundraising update

Daybreak continues to receive support from trusts and foundations, government grants, and individual giving. The ongoing giving from donors year after year is a signal of Daybreak's stability, in-demand service, and exceptional stewardship. From Oxfordshire County Council, National Lottery Foundation's funding and donations from members, friends, and corporations, Daybreak's income can best be described as diverse.

However, like most organisations, fundraising was and continues to be affected by the economy. While we were excited to be part of our first in-person fundraising event, these are still slow to return. For example, we were unable to host in-person events for most of the year, including any networking, marketing, awareness, and fundraising appeals. As the year came to an end, this situation improved and Daybreak participated in the Dorchester Festival, garnering over £25,000 and increasing our awareness in the local community.

The board decided to reduce the designated fund that had been held in reserve to launch a new club. Due to the difficult economy, it was determined that this was not the time to launch a club. Additionally, we slowed down our fundraising efforts to focus on improving the service and staff well-being after the stress of returning from COVID. Fundraising transitioned to an emphasis on marketing, awareness, and stewardship. By the end of the year the reserve reached the target the board had set for the organisation.

We are incredibly appreciative of all those who supported Daybreak for the running of our clubs and have made a difference to people living well with dementia in Oxfordshire.

Financial Review

Daybreak Oxford is funded by club membership fees, grants from charitable trusts and foundations, community fundraising, legacy giving and donations from individuals and corporate partnerships. Our total income in 2022-23 was £319,564 (2021-22: £265,827).

The main expenditure is staff costs in support of our member services. Other costs include club rent, meals, transport for members, and office running costs. The total spent in 2022-23 was £446,433 (2021-22: £333,410). We did see changes in our expense over the year. Ongoing Covid impact has resulted in members attending at a later stage of dementia. This requires higher resources. Additionally, Limes club expanded to an additional day, Rosewood club increased their capacity requiring additional resources, and regular staff training was instituted. The Community Transportation programme also increased our expenditures, as well as income during the year. We continue to be very grateful for all support by our amazing funders.

Reserves

Daybreak Oxford has met its reserve policy. This target is reviewed quarterly by the Daybreak Oxford Trustees considering future plans of the charity, the certainty of future funding streams and all other key risks identified during review of the charity Risk Register.

Given the steady growth of the charity, the increased importance of our work in the community, and the uncertainty of the funding landscape, it was agreed by the board of trustees that our reserves policy is to hold sufficient unrestricted reserves to cover winding down costs, plus allow the charity to continue to operate for a period of at least 6 months in order to provide stability and continuity for those attending our dementia clubs (£286,000).

Risk

The Trustees examine the major risks that the charity faces on a regular basis and each financial year when preparing and updating the Annual Report. The charity has developed systems to monitor and control these risks to mitigate any impact that they might have on the charity in the future, through careful forecasting, and cost control, as well as regular assessment of ongoing expenses.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in line with applicable law and regulations. Company law requires the Trustees prepare financial statements each financial year and under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, i.e. making judgements and estimates that are reasonable and prudent; and preparing 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 which disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Information disclosure to examiners

As far as the Trustees are aware at the time this report is approved, there is no relevant information of which the company's examiners are unaware. The Trustees have taken all relevant steps to make themselves aware of any relevant information and to establish that the company's examiners are aware of that information.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Trustees on 20 December 2023 and signed on their behalf by:



Cliff Grand-Scrutton
Chair of Trustees Daybreak Oxford

Daybreak Oxford

Independent Examiner's Report to the Trustees of Daybreak Oxford

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet and notes 1 to 15.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in accordance with section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act and 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



A C Rodzynski FCA
Partner
Wenn Townsend
Chartered Accountants
Oxford

..... 21/12/..... 2023

Daybreak Oxford

Statement of Financial Activities
(Including income and expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds	Restricted funds	Total 2022/23	Unrestricted funds Restated	Restricted funds Restated	Total 2021/22
Income							
Income from generated funds							
Interest received		1,118	-	1,118	143	-	143
Income from donations (including gift aid)		13,365	-	13,365	46,741	8	46,749
Income from events		24,733	-	24,733	-	-	-
Grant income		1,500	84,842	86,342	21,500	109,285	130,785
Income from charitable activities							
Clubs	5	194,006	-	194,006	88,150	-	88,150
Total income		<u>£ 234,722</u>	<u>£ 84,842</u>	<u>£ 319,564</u>	<u>£ 156,534</u>	<u>£ 109,293</u>	<u>£ 265,827</u>
Expenditure							
Charitable activities							
Clubs	6	324,591	81,981	406,572	57,131	230,483	287,614
Governance costs	7	2,210	-	2,210	2,000	-	2,000
Raising funds							
Fundraising costs		37,651	-	37,651	43,796	-	43,796
Total expenditure		<u>£ 360,340</u>	<u>£ 81,981</u>	<u>£ 446,433</u>	<u>£ 102,927</u>	<u>£ 230,483</u>	<u>£ 333,410</u>
Net movement in funds		(129,730)	2,861	(126,869)	53,607	(121,190)	(67,583)
Transfers between funds		-	-	-	-	-	-
Movement in funds following transfers		(129,730)	2,861	(126,869)	53,607	(121,190)	(67,583)
Total funds at 1 April 2022		<u>406,473</u>	<u>4,785</u>	<u>411,258</u>	<u>352,866</u>	<u>125,975</u>	<u>478,841</u>
Total funds at 31 March 2023		<u>£ 276,743</u>	<u>£ 7,646</u>	<u>£ 285,789</u>	<u>£ 406,473</u>	<u>£ 4,785</u>	<u>£ 411,258</u>

Daybreak Oxford

(Company number: 5641765)

**Balance Sheet
As at 31 March 2023**

	Note		2023	2022
Fixed assets	8			
Computer and other equipment			2,205	4,057
Current assets				
Debtors	9	25,723	22,471	
Bank and cash balances	10	278,187	399,421	
		<u>303,910</u>	<u>421,892</u>	
Current liabilities				
Creditors due within one year	11	(21,726)	(14,691)	
Net current assets			<u>282,184</u>	<u>407,201</u>
Total assets less current liabilities			<u>284,389</u>	<u>411,258</u>
Total net assets			<u>£ 284,389</u>	<u>£ 411,258</u>
Funds				
Unrestricted funds			276,743	406,473
Restricted funds	12		7,646	4,785
Total funds			<u>£ 284,389</u>	<u>£ 411,258</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

- i) For the year ended 31 March 2023 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006; and
- iii) The trustees acknowledge their responsibilities for:
 - a) ensuring the company keeps accounting records which comply with Section 386 and
 - b) preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on 2023 and signed on its behalf by:-

.....
Trustee
Cliff Grand-Scrutton

Daybreak Oxford

Notes to the Accounts for the year ended 31 March 2023

1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 (Charity SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Daybreak Oxford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

2022 restatement of figures

During the preparation of the 2023 accounts, it was noted that restricted funds held in 2022 did not accurately present the amounts carried forward. The received funds have been correctly expensed in line with the restriction in the year ended 31st March 2022. The accounts have therefore been restated to reflect this reallocation of expenditure between funds. The total year end balances were not affected by this restatement.

Preparation of accounts on a going concern basis

The trustees consider the charity a going concern. Multi-year grant funding is in place over the next 18-24 months, and we have access to reserves if needed to manage risks.

Depreciation

Depreciation is provided on a straight line basis at 10% on cost for leasehold improvements and at 33% on cost for all other assets which reflects their anticipated useful lives and residual value.

Stock

Stock is valued at the lower of cost and net realisable value.

Operating leases

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against surpluses as incurred.

Pension contributions

The Charity has complied with auto enrolment and also has access to a stakeholder scheme for its employees.

Funds

Unrestricted funds consist of a general fund, which the trustees may use for the furtherance of the objects of the charity at their discretion. Restricted funds are subject to specific conditions imposed by the donor, these conditions being legally binding on the trustees.

Income

Income is included when receivable. Where income has conditions attached to it, that income is recognised when receipt is probable, entitlement and the amount can be measured with sufficient reliability. Income (including grants receivable) is deferred where conditions exist on entitlement such as a specified future time period.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered. Expenditure is recognised when a legal or constructive obligation arises, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs of generating funds are those costs incurred in attracting voluntary income. Governance costs are those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Volunteers

The value of services provided by volunteers has not been included.

Daybreak Oxford

Notes to the Accounts (continued) for the year ended 31 March 2023

2 Net surplus for the year

	2023	2022
Is after charging:-		
Depreciation of tangible fixed assets	£ 3,101	£ 2,793
	<u> </u>	<u> </u>

3 Employees and trustees

The average number of employees during the year was 11 (2022: 11). No employee received remuneration in excess of £60,000 pa. The trustees did not receive any remuneration for their services. Expenses reimbursed to trustees during the year amounted to £262 (2022: £Nil).

	2023	2022
Staff costs during the year were:-		
Salaries and wages	303,968	211,106
Social security costs	15,896	12,187
Pension costs	4,878	3,026
	<u> </u>	<u> </u>
	£ 324,742	£ 226,319
	<u> </u>	<u> </u>

Trustees' indemnity insurance of £975 (2022: £1,107) was paid during the year.

The total remuneration of key management personnel during the year was £45,685 (2022: £46,434). The key management of the charity are considered to be the director and the operations manager.

4 Grants

2023

	Unrestricted	Restricted	Total
			2022/23
COMF	-	5,350	5,350
Critchley Charitable Trust	1,000	-	1,000
Inman Charitable Trust	-	7,000	7,000
McLay Dementia Trust	-	10,000	10,000
OCF Sir George Earle Trust	-	2,522	2,522
Mr & Mrs Pye Charitable Settlement Fund	-	5,000	5,000
National Lottery Fund	-	30,000	30,000
Oxfordshire County Council Sustainability Fund	-	24,000	24,000
St Swithun's Lodge	500	-	500
2022 The Arts Soc Ox	-	470	470
Bartlett Taylor	-	500	500
	<u> </u>	<u> </u>	<u> </u>
	£ 1,500	£ 84,842	£ 86,342
	<u> </u>	<u> </u>	<u> </u>

Daybreak Oxford

**Notes to the Accounts (Continued)
for the year ended 31 March 2023**

4 Grants (continued)

2022

	Unrestricted	Restricted	Total
			2021/22
Garfield Weston Foundation	10,000	-	10,000
Gerard Palmer Eling Trust	3,000	-	3,000
Independent Age	-	12,500	12,500
Masonic Charitable Foundation	2,500	-	2,500
McLay Dementia Trust	-	10,000	10,000
National Lottery Fund	-	49,898	49,898
Oxfordshire County Council Sustainability Fund	-	27,000	27,000
Oxford Freemasons	3,000	-	3,000
St Michael's and All Saints' Charities	3,000	-	3,000
Tambour Foundation	-	9,887	9,887
	£ 21,500	£ 109,285	£ 130,785
	£ 21,500	£ 109,285	£ 130,785

5 Club income

	2022/23	2021/22
Member fees (including meals)	165,410	80,991
Member transport	28,406	-
Other	194	7,159
	£ 194,006	£ 88,150
	£ 194,006	£ 88,150

Daybreak Oxford

**Notes to the Accounts (Continued)
for the year ended 31 March 2023**

6 Club expenses - 2023

	Unrestricted	Restricted	Total 2022/23
Member costs			
Food	8,718	5,326	14,044
Members transport	13,597	8,618	22,215
Club Activity costs	9,810	2,098	11,908
Club cleaning	2,798	-	2,798
	<u>34,923</u>	<u>16,042</u>	<u>50,965</u>
Salaries / NI / Pension	227,302	60,819	288,121
Team welfare	1,032	-	1,032
HR advice/legal fees	6,761	-	6,761
Insurance	3,563	-	3,563
Training and recruitment	5,609	-	5,609
Rent and rates	13,368	3,453	16,821
Stationery, postage, telephone & computer	7,547	641	8,188
Depreciation	2,236	865	3,101
Sundry	1,617	161	1,778
Repairs and renewals	8	-	8
Bank charges	94	-	94
Bad debts	7,123	-	7,123
Accountancy	13,408	-	13,408
	<u>324,591</u>	<u>81,981</u>	<u>406,572</u>

Club expenses - 2022

	Unrestricted Restated	Restricted Restated	Total 2021/22
Member costs			
Food	7,258	487	7,745
Members transport	84	-	84
Club Activity costs	780	1,630	2,410
Club cleaning	2,423	3,072	5,495
	<u>10,545</u>	<u>5,189</u>	<u>15,734</u>
Salaries / NI / Pension	5,412	211,308	217,720
HR advice/legal fees	3,220	-	3,220
Insurance	3,994	-	3,994
Marketing	105	722	827
Training and recruitment	250	-	250
Rent and rates	6,434	7,645	14,079
Stationery, postage, telephone & computer	5,077	3,254	8,331
Depreciation	1,928	865	2,793
Sundry	50	-	50
Bank charges	159	-	159
Bad debts	6,085	-	6,085
Accountancy	12,872	1,500	14,372
	<u>57,131</u>	<u>230,483</u>	<u>287,614</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2023

7 Governance costs

	Unrestricted	Restricted	Total 2022/23	Total 2021/22
Independent examiner's fee	2,210	-	2,210	2,000
	<u>£ 2,210</u>	<u>-</u>	<u>£ 2,210</u>	<u>£ 2,000</u>

8 Fixed assets

	Improvements to property (leasehold)	Computer and other equipment	Total
Cost			
At 1 April 2022	12,612	15,633	28,245
Additions	-	1,248	1,248
At 31 March 2023	<u>12,612</u>	<u>16,881</u>	<u>29,493</u>
Depreciation			
At 1 April 2022	12,612	11,576	24,188
Charge for the year	-	3,101	3,101
At 31 March 2023	<u>12,612</u>	<u>14,677</u>	<u>27,289</u>
Net book value			
At 31 March 2023	<u>-</u>	<u>2,205</u>	<u>2,205</u>
At 31 March 2022	<u>-</u>	<u>4,057</u>	<u>4,057</u>

The improvements to property referred to above relate to Lilacs Day Centre, Kidlington owned by Cherwell District Council.

9 Debtors

	2023	2022
Member fees	22,514	15,869
Prepayments	3,209	6,602
	<u>£ 25,723</u>	<u>£ 22,471</u>

Daybreak Oxford

**Notes to the Accounts (Continued)
for the year ended 31 March 2023**

10 Bank and cash balances

	2023	2022
CAF Cash account	6,483	34,950
CAF Gold account	110,430	201,203
Cooperative Bank	161	1,538
Petty cash	-	617
CAF Shawbrook account	161,113	161,113
	<u>£ 278,187</u>	<u>£ 399,421</u>

11 Creditors – due within one year

	2023	2022
Taxes	5,004	73
Other creditors	885	715
Accruals	7,604	7,449
Trade creditors	8,233	6,454
	<u>£ 21,726</u>	<u>£ 14,691</u>

12 Restricted Funds - 2023

	(Restated) Balance at 1st April 2022	Income	Expenditure	Balance at 31st March 2023
COMF	-	5,350	(5,350)	-
Francis Winham Foundation (PPE and cleaning)	(39)	-	39	-
Inman Charitable Trust	-	7,000	(1,254)	5,746
McLay Dementia Trust / Rathbones	-	10,000	(10,000)	-
National Lottery Fund	5,294	-	(5,294)	-
National Lotter Uplift Grant	-	30,000	(30,000)	-
2023 OCC Sustainability	-	24,000	(24,000)	-
Mr & Mrs J A Pye's Charitable Settlement	-	5,000	(3,600)	1,400
OCF Sir George Earle Trust	-	2,522	(2,522)	-
Bartlett Taylor Trust	-	500	-	500
2022 The Arts Soc Ox	(470)	470	-	-
	<u>£ 4,785</u>	<u>£ 84,842</u>	<u>£ (81,981)</u>	<u>£ 7,646</u>

Restricted funds are represented by cash at bank and in hand

Daybreak Oxford

**Notes to the Accounts (continued)
for the year ended 31 March 2023**

12 Restricted Funds – 2022

	Balance at 1st April 2021	Income	(Restated) Expenditure /Transfers*	(Restated) Balance at 31st March 2022
Doris Field Charitable Trust				
Therapeutic activities	1,000	-	(1,000)	-
Francis Winham Foundation				
PPE and cleaning	3,000	-	(3,039)	(39)
McLay Dementia Trust / Rathbones	-	10,000	(10,000)	-
National Lottery Fund	99,134	49,906	(143,746)	5,294
OCC Councillor's Priority Fund	1,704	-	(1,704)	-
2022 OCC Sustainability	-	27,000	(27,000)	-
The Sir Jules Thorn Charitable Trust	1,250	-	(1,250)	-
The Wates Foundation	10,000	-	(10,000)	-
Tambour Foundation	9,887	9,887	(19,774)	-
Independent Age 2021-22	-	12,500	(12,500)	-
2022 The Arts Soc Ox	-	-	(470)	(470)
	<u>£ 125,975</u>	<u>£ 109,293</u>	<u>£ (230,483)</u>	<u>£ 4,785</u>

Restricted funds are represented by cash at bank and in hand.

13 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

14 Legal status

The charity is also a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

15 Related party transactions

There were no related party transactions to disclose for the current or preceding year.

DAYBREAK OXFORD

England & Wales - Charity number 1113182

Accounts



*Daybreak is a
beacon of light in
the darkness
dementia can bring*

DAYBREAK OXFORD

Report and Unaudited Financial Statements
Year ended: 31 March 2022

Charity no: 1113182
Company no: 5641765

Daybreak Oxford

Trustees Report for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company Name:	Daybreak Oxford
Charity Number:	1113182
Company Number:	5641765
Registered Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Trustees/Directors:	C Grand-Scrutton (Chair) S Hewett-Avison (Vice-Chair) P Gregory (Treasurer) J Atherton J Fenton S Skyte M Tovey (Secretary)
Director:	Jitka Fort
Finance:	SPX Oxford Ltd
Administrator:	Toby Coules
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ
Accountants:	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Book Keepers:	SPX Oxford Ltd Peace House 19 Paradise Street Oxford OX1 1LD

Daybreak Oxford

**Trustees Report
for the year ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Legal Advisers: Tessa Hennessy Solicitor
27 Hugh Allen Crescent, Marston
Oxford OX3 0HL

Contact Information:

Office: The Clockhouse
Long Ground
Greater Leys
Oxford OX4 7FX

Telephone: 01865 776744

Email: admin@daybreak-oxford.org.uk

Website: <https://daybreak-oxford.org.uk>

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2022

The Trustees/Directors are pleased to present their report together with the financial statements of the company for the year ended 31 March 2022.

Legal and administrative information set out in this document forms part of this Report. The financial statements comply with current statutory requirements, the Trust Deed and applicable law and Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Objects

Our charity objects are to support persons living with dementia and their carers by the provision of relief through day care services. We run four-day clubs where adults with dementia can enjoy a safe, caring and stimulating environment with activities suited to their needs. The service is also a respite for carers as they can leave their loved ones with us, knowing they are looked after by trained and experienced staff who help them live well with dementia.

Structure, Governance and Management

Governing Document

Daybreak Oxford was registered as a company on 1 December 2005 and became a registered charity on 7 March 2006. It commenced operating as a charity 1 April 2006 with the transfer to Daybreak Oxford of the assets and liabilities of the Inter Agency Day Care Group Oxford.

Appointment of Trustees/Directors

The Trustees/Directors of the charity are appointed according to the rules detailed in the Memorandum and Articles of Association of Daybreak Oxford.

Each Trustee/Director is introduced to the charity via an induction programme in order to become familiar with the work of Daybreak Oxford. New members are also encouraged to join one of our additional working groups. These are for development, fundraising and management. Where possible Trustees are given a specific portfolio of responsibility within the charity depending on their skills and experience. All clubs have a link Trustee, allowing staff to have regular access with trustees. It also enables Trustees to gain a detailed understanding of our operational work.

Meetings

The Trustees/Directors met at least once every quarter. As the lockdown came to an end the Board had a number of Extraordinary Board Meetings to take care of the members through the transition and the charity's business.

Structure

Daybreak Oxford is a company limited by guarantee through which it delivers its charitable purposes. All employees of Daybreak Oxford are employed directly by the charity. Our four dementia clubs are Rosewood, Rowan, Limes and Lilacs.

During the year, the charity was governed by a Board of 7 Trustees. The Board has a great deal of experience, including in the charity sector, management, administration, finance, marketing, public relations and the care sector.

Cliff Grand-Scrutton, Chair: Cliff has worked extensively in various parts of the healthcare sector and owns and operates a care home specialising in dementia support in Maidenhead.

Simon Hewett-Avison, Vice Chair: Simon has spent the last 11 years in the charity sector and is CEO of a homeless charity in Oxfordshire.

Mary Tovey Honorary Secretary

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2022

Structure (continued)

Phil Gregory is a Financial Controller and is the Honorary Treasurer.

Jonathan Atherton has extensive Operations experience.

Julia Fenton has more than 20 years in publishing, sales and marketing.

Stuart Skyte is Public Relations and Communications Consultant and former economist

Jitka Fort was appointed Director in September 2020

In terms of financial guidance, the charity was supported by Sheila Parry, Director at SPX Financial Services, and Jane Bull and Andrew Rodzynski at Wenn Townsend Chartered Accountants with regards to the year end accounts and related queries.

The Trustees have referred to Charity Commission guidance on public benefit when delivering the work of the charity and discharging their duties as Trustees.

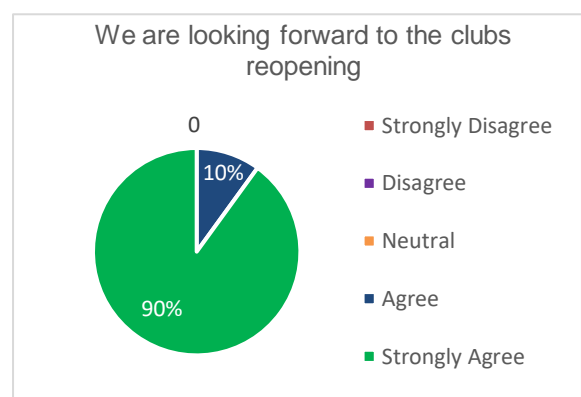
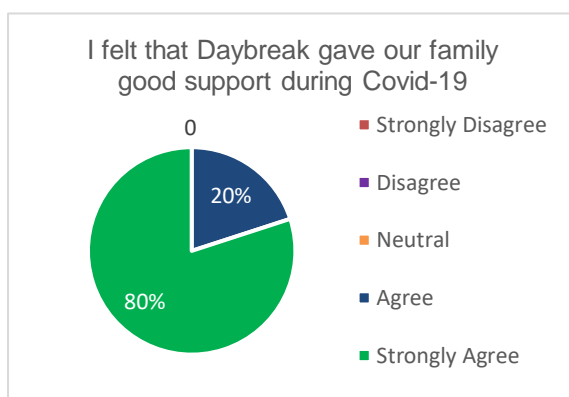
Data Protection Act 2018 and Fundraising Code of Practice

Daybreak has produced a Data Protection Policy and revised procedures to recognise the provisions of the Data Protection Act 2018, and to incorporate the recommendations of the Fundraising Code of Practice. We have revised and updated our systems in order to become fully compliant.

Post Covid-19 Pandemic Growth and financial impact

Daybreak Oxford has been running day clubs for people living with dementia in Oxfordshire for more than 20 years and prides itself on supporting the most vulnerable members of the community. The previous year Daybreak Trustees closed the clubs in order to protect Daybreak's vulnerable members from the Covid-19 pandemic. This continued through the first two months of this fiscal year.

Whilst the lockdown period was a very difficult time for club members and their families, in fact, based on member surveys, Daybreak staff excelled during this time and the members very much wanted the clubs to reopen.

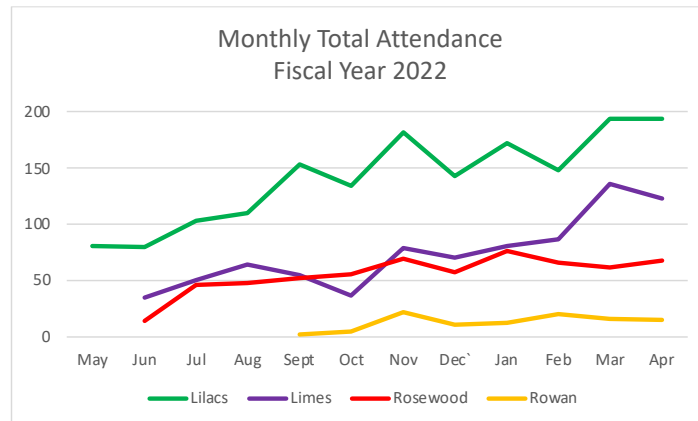


People living with dementia benefit from stimulating activities. The staff attended to our members throughout the lockdown, although the effects of isolating inside their homes for an extended period were evident. By the time Daybreak reopened more than four out of five of our members reported (82%) reported a worsening of their dementia. Additional support was needed to support members safely when they returned to the clubs. This has increased staff costs.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2022

In addition to expansion of staff and resources to accommodate the needs of our members, Daybreak launched a new club, called Rowan, in Littlemore to meet a growing need on Mondays. Monthly attendance grew steadily throughout the year. All clubs demonstrated consistent growth in membership from reopening through end of the fiscal year. See figure “Monthly Total Attendance”



Coming out of Covid-19 closures, Daybreak’s restart was highly successful. In May, Lilacs opened five days a week and Limes opened two days a week. Rosewood opened in June three days a week. While we started with reduced attendance, the membership returned steadily throughout the year.

We were able to fully staff all four clubs, regardless of the national staffing shortages in the care industry. To ensure our staff was well supported, salaries were reviewed, and care workers were given an increase. The board also reviewed staff salaries to ensure fairness across all positions and to ensure all staff was receiving a fair living wage. An increase was arranged for the support and care workers.

Club Activities throughout the year

Activities are central to the support we offer our members. This regular stimulation helps improve their emotional and physical well-being. Singers and dancers provide regular stimulation for the members in the clubs during the day. Singing and music are especially popular. Our members’ energy levels clearly rise during the music therapy sessions, they move arms in time with the music and smile to each other. Staff actively engage with the members in these sessions, working to communicate with everyone and to be inclusive to everyone. In 2021, Glenis was hired at Rosewood to create healthy meals, to meet the unique needs of our members. She has become a beloved part of staff, cooking daily to meet the dietary requirements of vulnerable members and creating special treats to match to holidays, birthdays, and member’s preferences. St Edwards School cooks healthy meals for the Limes Club at a very reasonable rate. Member survey’s consistently rate the meal as excellent.

While at our clubs, members always have a positive social time over lunch; this is especially important for those with dementia, where social isolation can threaten both their mental and physical health. As some of our members live alone, this is especially important for them. As well as offering social interaction, a good hot lunch also means some of our members, who may be struggling to make regular balanced meals, will receive the benefits of a healthy meal that day.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2022

Daybreak also began a six-month programme, in October 2021, as part of the University of Oxford's "Science Together" public engagement initiative. We were part of a trial to evaluate technologies which supported people with a dementia diagnosis and their families. Working with a renowned expert, Dr Villarroel, we designed and ran an approved clinical study to find which activities are best suited to manage the symptoms of dementia. This was offered for all of our members as additional support through this unique collaborative partnership. We also participated in the programme's Steering Group, to provide advice and feedback on the direction of his dementia research.

The success of our clubs

Opening was exciting and a big success. Through online surveys, we knew the community was requesting and needed our re-opening (see below). By May 2021 we also knew we could manage it safely. We invested in PPE, a fogger to spray clean spaces, hand sanitisers and plans for social distancing. We initiated new processes and protocols to ensure all attendees and staff were Covid-free.

Feedback Survey 2021

We have had some lovely responses from our family carers. Importantly these benefits include:

'My wife really enjoys her weekly visits to Daybreak. We look forward to the time when she can visit Daybreak again'.

'The Lilacs club in Kidlington is fantastic. The staff and helpers are all amazing. We have missed seeing them all and look forward to seeing them all again soon'.

'We are both greatly looking forwards to the day when Limes is reopened!'

'Mum keeps asking if she is going to Rosewood today. She is just missing the staff and club members so much'.

The public benefits of our work

Our work has extensive public benefits. These include:

- tackling loneliness and easing social isolation.
- providing a therapeutic and stimulating environment for club members to help them cope with dementia in their everyday lives.
- providing respite care for families and carers.
- helping families stay together at home for longer.
- enabling families to delay or avoid permanent care for their loved one.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2022

Report on Rosewood

Rosewood reopened on 2 June 2021 Wednesday through Friday. Based at The Clockhouse in Greater Leys, members are arriving from a wide catchment area, including Blackbird Leys, Rose Hill, Headington, Marston, Wheatley, Thame, Barton, East Oxford and Cowley. During this financial year, Rachel Clark became the Club Manager, ably supported by 2 full-time staff members. For the first four months we were still in lockdown, club staff continued to support club members virtually and by making regular phone calls.

The club is fortunate to continue to be supported in year two of a three-year National Lottery Fund project and at the end of year two, the National Lottery Foundation were very supportive of the work carried out and agreed to extend the project due to the Covid-19 closure.

Report on Limes

The club is based at the St Margaret's Institute Monday -Tuesday and members come from a wide area, including Oxford city, Summertown, Cumnor, Botley, Abingdon and Wallingford. The Club Manager, Jitka Fort, who is also Director across the charity, and has been at the helm for 5 years. She is well supported by 3 staff members. For the first four months we were still in lockdown, club staff continued to support club members virtually and by making regular phone calls.

Report on Lilacs

When Lilacs opened it increased from four to five days a week. The club is located in Charlbury Close, Kidlington, in a building owned by Sanctuary Housing. Club members come from Kidlington, Yarnton, Cumnor, Eynsham, Woodstock and Botley. Caroline Morris continued for another year as Club Manager. She is well supported by 6 part-time staff. For the first four months we were still in lockdown, so club staff continued to support club members virtually and by making regular phone calls.

Report on Rowan

Open on Mondays in the Littlemore Village's newly refurbished hall, club members come from a wide catchment area, including Blackbird Leys, Wheatley, Thame, Barton, and Littlemore. Corrine Rawlings in coordination with other staff members launched the club. Rachel Clark was appointed Club Manager in March 2021.

Fundraising update

Daybreak had a solid year of fundraising coming out of the lockdowns. It had raised more than £130,000, largely due to trust and foundation income. There was also continued support from Oxfordshire County Council's sustainability grant, National Lottery Foundation and money also received from the government covid grants.

However, as described previously, the closure of the clubs was a financial strain on the charity and, like most organisations, many forms of fundraising were affected. For example, we were unable to host in-person events for the year this included any networking, marketing, awareness, and fundraising appeals.

Trusts and Foundations fundraising

The 3-year support package from Oxfordshire County Council worth a total of £81,000 from its sustainability grants continued this year. We were also grateful for continued support from The Garfield Weston Foundation, Independent Age, Oxford University, The Gerald Palmer Eling Trust, St Michael and All Saints, Oxford Masons, Freemasons, and the Masonic Charitable Foundation.

At the close of the financial year, Daybreak also heard that The Tambour Foundation had approved funding to broaden our art/craft and dance/movement therapies. The Art Society of Oxford also agreed to support funding to bring music to Limes.

We are incredibly appreciative to all those other Trusts and Foundations which supported to Daybreak for the running of our clubs.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2022

Our plans for the future

Our intentions for 2022-2023 is to support those in Oxfordshire living with dementia as well as their family carers. With this vision, we will:

- evaluate the long-term impact of the Covid-19 lockdown period on dementia and how best support those living with dementia and their families
- provide support to club members and family carers in the challenging times
- explore creating new clubs in Oxfordshire in dementia hotspot areas and launch a linked fundraising campaign.
- evaluate appropriate staffing levels required to meet the needs of our organisation and ensure our facility and resources are prepared for those demands
- look to extend the variety of therapies that we use with our club members.

Financial Review

Daybreak Oxford is funded by club membership fees, grants from charitable trusts and foundations, community fundraising, legacy giving and donations from individuals and corporate partnerships. Our total income in 2021-22 was £265,827 (2020-21: £329,456).

The main expenditure is staff costs in order to support our member services. Other costs include club rent, meals, transport for members, and office running costs. The total spent in 2021-22 was £333,410 (2020-21: £256,201). Our costs increased due to the Lilacs club expanding from four to five days a week and the Rosewood club increasing the number of places available on two days a week. We also increased spend on therapeutic activities at all four clubs.

The first quarter's closure of our clubs due to the Coronavirus has meant the loss of membership fee income. There was also a change in the fundraising environment due to the impacts of the virus. We are very grateful for the continued support and flexibility of our grant funders.

Reserves

Daybreak Oxford has met its reserve policy. This target is reviewed quarterly by the Daybreak Oxford Trustees considering future plans of the charity, the certainty of future funding streams and any other key risks identified during review of the charity Risk Register.

Given the steady growth of the charity, the increased importance of our work in the community, and the uncertainty of the funding landscape, it was agreed by the board of trustees that our reserves policy is to hold sufficient unrestricted reserves to cover winding down costs, plus allow the charity to continue to operate for a period of at least 6 months in order to provide stability and continuity for those attending our dementia clubs (£217,000).

An additional £75,514 is reserved as restricted funding. These funds are designated by donors with respect to a limited and specific purpose.

The Board has approved the creation of a Board designated fund to be held in reserve for the express purposes of launching a new board initiative in 2022 (£118,000). This fund will be used to meet the rapidly growing demand for Daybreak's services, since Covid-19. This has been sanctioned by the Trustees taking into consideration the development of a new three-year strategic plan, the current funding, and financial risks faced by the charity.

Daybreak Oxford

**Trustees Report
for the year ended 31 March 2022 (continued)**

Risk

The Trustees examine the major risks that the charity faces on a regular basis and each financial year when preparing and updating the Annual Report. The charity has developed systems to monitor and control these risks to mitigate any impact that they might have on the charity in the future, through careful forecasting, cost control as well as regular assessment of ongoing expenses.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in line with applicable law and regulations. Company law requires the Trustees prepare financial statements each financial year and under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, i.e. making judgements and estimates that are reasonable and prudent; and preparing 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 which disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Information disclosure to auditors

As far as the Trustees are aware at the time this report is approved, there is no relevant audit information of which the company's auditors are unaware. The Trustees have taken all relevant steps to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Trustees on ... 23/12/2022 and signed on their behalf by:



**Cliff Grand-Scrutton
Chair of Trustees Daybreak Oxford**

Independent Examiner's Report to the Trustees of Daybreak Oxford

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet and notes 1 to 15.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in accordance with section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act and 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



A C Rodzynski FCA
Partner
Wenn Townsend
Chartered Accountants
Oxford

.....20/12/..... 2022

Daybreak Oxford

Statement of Financial Activities
(Including income and expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds	Restricted funds	Total 2021/22	Unrestricted funds	Restricted funds	Total 2020/21
Income							
Income from generated funds							
Interest received		143	-	143	2,538	-	2,538
Income from donations (including gift aid)		46,741	8	46,749	30,859	-	30,859
Income from events		-	-	-	1,341	-	1,341
Income from charitable activities							
Clubs	5	109,650	109,285	218,935	118,921	177,138	296,059
Total income		<u>£ 156,534</u>	<u>£ 109,293</u>	<u>£ 265,827</u>	<u>£ 152,318</u>	<u>£ 177,138</u>	<u>£ 329,456</u>
Expenditure							
Charitable activities							
Clubs	6	127,860	159,754	287,614	68,792	146,005	214,797
Governance costs	7	2,000	-	2,000	2,740	-	2,740
Raising funds							
Fundraising costs		43,796	-	43,796	38,664	-	38,664
Total expenditure		<u>£ 173,656</u>	<u>£ 159,754</u>	<u>£ 333,410</u>	<u>£ 110,196</u>	<u>£ 146,005</u>	<u>£ 256,201</u>
Net movement in funds		<u>(17,122)</u>	<u>(50,461)</u>	<u>(67,583)</u>	<u>42,122</u>	<u>31,133</u>	<u>73,255</u>
Transfers between funds		-	-	-	3,455	(3,455)	-
Total funds at 1 April 2021		<u>352,866</u>	<u>125,975</u>	<u>478,841</u>	<u>307,289</u>	<u>98,297</u>	<u>405,586</u>
Total funds at 31 March 2022		<u>£ 335,744</u>	<u>£ 75,514</u>	<u>£ 411,258</u>	<u>£ 352,866</u>	<u>£ 125,975</u>	<u>£ 478,841</u>

Daybreak Oxford

(Company number: 5641765)

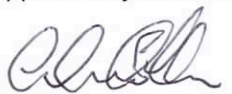
Balance Sheet
As at 31 March 2022

	Note	2022	2021
Fixed assets	8		
Computer and other equipment		4,057	3,455
Current assets			
Debtors	9	22,471	12,493
Bank and cash balances	10	399,421	495,672
		<u>421,892</u>	<u>508,164</u>
Current liabilities			
Creditors due within one year	11	(14,691)	(32,778)
Net current assets		<u>407,201</u>	<u>475,386</u>
Total assets less current liabilities		<u>411,258</u>	<u>478,841</u>
Total net assets		<u>£ 411,258</u>	<u>£ 478,841</u>
Funds			
Unrestricted funds		335,744	352,866
Restricted funds	12	75,514	125,975
Total funds		<u>£ 411,258</u>	<u>£ 478,841</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

- i) For the year ended 31 March 2022 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006; and
- iii) The trustees acknowledge their responsibilities for:
 - a) ensuring the company keeps accounting records which comply with Section 386 and
 - b) preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on 23/12/2022 2022 and signed on its behalf by:-



Trustee
Cliff Grand-Scrutton

Daybreak Oxford

Notes to the Accounts for the year ended 31 March 2022

1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 (Charity SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Daybreak Oxford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Preparation of accounts on a going concern basis

The trustees consider the charity a going concern. Multi-year grant funding is in place over the next 18-24 months, and we have access to reserves if needed to manage the risks associated with the Coronavirus.

Depreciation

Depreciation is provided on a straight line basis at 10% on cost for leasehold improvements and at 33% on cost for all other assets which reflects their anticipated useful lives and residual value.

Stock

Stock is valued at the lower of cost and net realisable value.

Operating leases

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against surpluses as incurred.

Pension contributions

The Charity has complied with auto enrolment and also has access to a stakeholder scheme for its employees.

Funds

Unrestricted funds consist of a general fund, which the trustees may use for the furtherance of the objects of the charity at their discretion. Restricted funds are subject to specific conditions imposed by the donor, these conditions being legally binding on the trustees.

Income

Income is included when receivable. Where income has conditions attached to it, that income is recognised when receipt is probable, entitlement and the amount can be measured with sufficient reliability. Income (including grants receivable) is deferred where conditions exist on entitlement such as a specified future time period.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered. Expenditure is recognised when a legal or constructive obligation arises, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs of generating funds are those costs incurred in attracting voluntary income. Governance costs are those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Volunteers

The value of services provided by volunteers has not been included.

Daybreak Oxford

Notes to the Accounts (continued)
for the year ended 31 March 2022

2 Net surplus for the year

	2022	2021
Is after charging:-		
Depreciation of tangible fixed assets	£ 2,793	£ 2,252

3 Employees and trustees

The average number of employees (full time equivalents) during the year was 11 (2021: 11). No employee received remuneration in excess of £60,000 pa. The trustees did not receive any remuneration for their services. Expenses reimbursed to trustees during the year amounted to £Nil (2021: £85) and were for training, travel and room hire.

Staff costs during the year were:-	2022	2021
Salaries and wages	211,106	213,179
Social security costs	12,187	14,237
Pension costs	3,026	3,026
	<u>£ 226,318</u>	<u>£ 230,442</u>

Trustees' indemnity insurance of £1,107 (2021: £1,055) was paid during the year.

The total remuneration of key management personnel during the year was £46,434 (2021: 39,104). The key management of the charity are considered to be the director and the operations manager.

4 Grants

2022

	Unrestricted	Restricted	Total 2021/22
Garfield Weston Foundation	10,000	-	10,000
Gerard Palmer Eling Trust	3,000	-	3,000
Independent Age	-	12,500	12,500
Masonic Charitable Foundation	2,500	-	2,500
McLay Dementia Trust	-	10,000	10,000
National Lottery Fund	-	49,898	49,898
Oxfordshire County Council Sustainability Fund	-	27,000	27,000
Oxford Freemasons	3,000	-	3,000
St Michael's and All Saints' Charities	3,000	-	3,000
Tambour Foundation	-	9,887	9,887
	<u>£ 21,500</u>	<u>£ 109,285</u>	<u>£ 130,785</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2022

4 Grants (continued)

2021

	Unrestricted	Restricted	Total 2020/21
The Charities Trust	25	-	25
Cherwell Councillor's Priority Fund	-	2,000	2,000
Doris Field Charitable Trust	-	1,000	1,000
Dorothy Holmes Charitable Trust	2,000	-	2,000
Ernest Hecht Charitable Foundation	3,120	-	3,120
Esmée Fairbairn Foundation	5,000	-	5,000
Francis Winham Foundation	-	3,000	3,000
Garfield Weston Foundation	10,000	-	10,000
Gerard Palmer Eling Trust	3,000	-	3,000
Kidlington Parish Council	-	3,120	3,120
Michael and Anna Wix Charitable Trust	100	-	100
Midcounties Co-op	2,000	-	2,000
Mr and Mrs JA Pye's Charitable Settlement	4,800	-	4,800
National Lottery Fund	-	96,981	96,981
The Northwick Trust	10,000	-	10,000
Oxfordshire County Council Sustainability Fund	-	30,000	30,000
OCC Councillor's Priority Fund	-	5,100	5,100
Percy Bilton Charity	-	4,800	4,800
The Rowse Family Trust	5,000	-	5,000
Rathbone/McLay Dementia Trust	-	10,000	10,000
The Sobell Foundation	-	10,000	10,000
Sir Jules Thorn Charitable Trust	-	1,250	1,250
Tambour Foundation	-	9,887	9,887
Government grants relating to Covid 19	50,513	-	50,513
	<u>£ 95,558</u>	<u>£ 177,138</u>	<u>£ 272,696</u>

5 Club income

	2021/22	2020/21
OCC Social and Community Services (Fairer charge)	-	18,420
Member fees (including meals & transport)	80,991	4,944
Grants (note 4)	130,785	272,695
Other	7,159	-
	<u>£ 218,935</u>	<u>£ 296,059</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2022

6 Club expenses - 2022

	Unrestricted	Restricted	Total 2021/22
Member costs			
Food	7,258	487	7,745
Members transport	84	-	84
Club Activity costs	780	1,630	2,410
Club cleaning	2,423	3,072	5,495
	<u>10,545</u>	<u>5,189</u>	<u>15,734</u>
Salaries / NI / Pension	77,141	140,579	217,720
HR advice/legal fees	3,220	-	3,220
Insurance	3,994	-	3,994
Marketing	105	722	827
Training and recruitment	250	-	250
Rent and rates	6,434	7,645	14,079
Stationery, postage, telephone & computer	5,077	3,254	8,331
Depreciation	1,928	865	2,793
Sundry	50	-	50
Bank charges	159	-	159
Bad debts	6,085	-	6,085
Accountancy	12,872	1,500	14,372
	<u>127,860</u>	<u>159,754</u>	<u>287,614</u>

Club expenses - 2021

	Unrestricted	Restricted	Total 2020/21
Member costs			
Food	(150)	-	(150)
Members transport	(162)	-	(162)
Club Activity costs	1,384	58	1,442
	<u>1,072</u>	<u>58</u>	<u>1,130</u>
Salaries / NI / Pension	47,918	140,981	188,899
Team welfare	247	-	247
HR advice/legal fees	6,724	2,419	9,143
Insurance	2,501	-	2,501
Marketing	660	877	1,537
Training and recruitment	290	-	290
Rent and rates	-	(58)	(58)
Stationery, postage, telephone & computer	5,537	-	5,537
Depreciation	524	1,728	2,252
Sundry	349	-	349
Repairs and Renewals	1,870	-	1,870
Bank charges	74	-	74
Accountancy	1,026	-	1,026
	<u>£ 68,792</u>	<u>£ 146,005</u>	<u>£ 214,797</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2022

7 Governance costs

	Unrestricted	Restricted	Total 2021/22	Total 2020/21
Legal and professional costs	-	-	-	1,055
Trustee expenses	-	-	-	85
Independent examiner's fee	2,000	-	2,000	1,600
	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,600</u>
	£ 2,000	-	£ 2,000	£ 2,740
	<u><u>2,000</u></u>	<u><u>-</u></u>	<u><u>2,000</u></u>	<u><u>2,740</u></u>

8 Fixed assets

	Improvements to property (leasehold)	Computer and other equipment	Total
Cost			
At 1 April 2021	12,612	12,238	24,850
Additions	-	3,395	3,395
	<u>12,612</u>	<u>15,633</u>	<u>28,245</u>
At 31 March 2022	<u>12,612</u>	<u>15,633</u>	<u>28,245</u>
Depreciation			
At 1 April 2021	12,612	8,783	21,395
Charge for the year	-	2,793	2,793
	<u>12,612</u>	<u>11,576</u>	<u>24,188</u>
At 31 March 2022	<u>12,612</u>	<u>11,576</u>	<u>24,188</u>
Net book value			
At 31 March 2022	-	4,057	4,057
	<u>-</u>	<u>4,057</u>	<u>4,057</u>
At 31 March 2021	-	3,455	3,455
	<u>-</u>	<u>3,455</u>	<u>3,455</u>

The improvements to property referred to above relate to Lilacs Day Centre, Kidlington owned by Cherwell District Council.

9 Debtors

	2022	2021
Member fees	15,869	4,546
Prepayments	6,602	3,095
Accrued CJRS income	-	4,852
	<u>22,471</u>	<u>12,493</u>
	£ 22,471	£ 12,493
	<u><u>22,471</u></u>	<u><u>12,493</u></u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2022

10 Bank and cash balances

	2022	2021
CAF Cash account	34,950	132,395
CAF Gold account	201,203	201,169
Cooperative Bank	1,538	925
Petty cash	617	180
CAF Shawbrook account	161,113	161,003
	<u>£ 399,421</u>	<u>£ 495,672</u>

11 Creditors – due within one year

	2022	2021
Taxes	73	4,800
Other creditors	715	610
Accruals	7,448	2,806
Trade creditors	6,454	4,675
Deferred income	-	19,887
	<u>£ 14,690</u>	<u>£ 32,778</u>

12 Restricted Funds - 2022

	Balance at 1st April 2021	Income	Expenditure /Transfers*	Balance at 31st March 2022
Doris Field Charitable Trust				
Therapeutic activities	1,000	-	-	1,000
Francis Winham Foundation				
PPE and cleaning	3,000	-	(3,039)	(39)
McLay Dementia Trust / Rathbones	-	10,000	(10,000)	-
National Lottery Fund	99,134	49,906	(94,381)	54,659
OCC Councillor's Priority Fund	1,704	-	(1,704)	-
2022 OCC Sustainability	-	27,000	(27,000)	-
The Sir Jules Thom Charitable Trust	1,250	-	-	1,250
The Wates Foundation	10,000	-	(10,000)	-
Tambour Foundation	9,887	9,887	(660)	19,114
Independent Age 2021-22	-	12,500	(12,500)	-
2022 The Arts Soc Ox	-	-	(470)	(470)
	<u>£ 125,975</u>	<u>£ 109,293</u>	<u>£ (159,754)</u>	<u>£ 75,514</u>

Daybreak Oxford

Notes to the Accounts (continued)
for the year ended 31 March 2022

12 Restricted Funds - 2021

	Balance at 1st April 2020	Income	Expenditure /Transfers*	Balance at 31st March 2021
Cherwell Councillor's Priority Fund	-	2,000	2,000	-
Doris Field Charitable Trust				
Therapeutic activities	-	1,000	-	1,000
Francis Winham Foundation				
PPE and cleaning	-	3,000	-	3,000
Kidlington Parish Council		3,120	3,120	-
McLay Dementia Trust / Rathbones	-	10,000	10,000	-
National Lottery Fund	72,571	96,981	70,035	99,134
			383*	
OCC Councillor's Priority Fund	-	5,100	3,396	1,704
The Sobell Foundation	-	10,000	10,000	-
The Ernest Hecht Charitable Foundation	-	-	-	-
The Percy Bilton Charity	-	4,800	1,728	-
			3,072*	
The Sir Jules Thorn Charitable Trust	-	1,250	-	1,250
St James' Place Charitable Foundation	-	-	-	-
The Wates Foundation	10,000	-	-	10,000
Oxfordshire County Council Sustainability Fund	15,726	30,000	45,726	-
Oxford Round Table	-	-	-	-
Tambour Foundation	-	9,887	-	9,887
	<u>£ 98,297</u>	<u>£ 177,138</u>	<u>£ 146,005</u>	<u>£ 125,975</u>
			<u>£ 3,455*</u>	

* The transfer relates to the purchase of a fixed asset being expensed in the SOFA over three years by unrestricted depreciation.

Restricted funds are represented by cash at bank and in hand.

13 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

14 Legal status

The charity is also a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

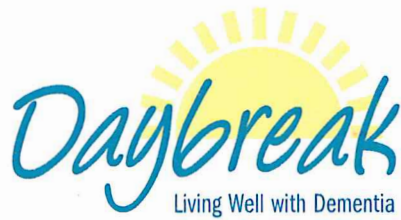
15 Related party transactions

There were no related party transactions to disclose for the current or preceding year.

DAYBREAK OXFORD

England & Wales - Charity number 1113182

Accounts



*Daybreak is a
beacon of light in
the darkness
dementia can bring*

DAYBREAK OXFORD

Report and Unaudited Financial Statements
Year ended: 31 March 2021

Charity no: 1113182
Company no: 5641765

Daybreak Oxford

Trustees Report for the year ended 31 March 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company Name: Daybreak Oxford

Charity Number: 1113182

Company Number: 5641765

Registered Office: The Clockhouse
Long Ground
Greater Leys
Oxford OX4 7FX

Trustees/Directors:

C Grand-Scrutton (Chair)
S Hewett-Avison (Vice-Chair)
P Gregory (Treasurer)
J Atherton
J Fenton
S Skyte
M Tovey (Secretary)

T Mason (Resigned 21 December 2020)

Acting Director: Jitka Fort (Appointed 4 May 2020)
Director: Jitka Fort (Appointed 4 September 2020)

Finance: SPX Oxford Ltd

Administrator: Toby Coules

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
Kent ME19 4JQ

Accountants: Wenn Townsend
30 St Giles'
Oxford OX1 3LE

Book Keepers: SPX Oxford Ltd
Peace House
19 Paradise Street
Oxford OX1 1LD

Daybreak Oxford

**Trustees Report
for the year ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Legal Advisers: Tessa Hennessy Solicitor
27 Hugh Allen Crescent, Marston
Oxford OX3 0HL

Contact Information:

Office: The Clockhouse
Long Ground
Greater Leys
Oxford OX4 7FX

Telephone: 01865 776744

Email: admin@daybreak-oxford.org.uk

Website: <https://daybreak-oxford.org.uk>

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2021

The Trustees/Directors are pleased to present their report together with the financial statements of the company for the year ended 31 March 2021.

Legal and administrative information set out in this document forms part of this Report. The financial statements comply with current statutory requirements, the Trust Deed and applicable law and Statement of Recommended Practice: Accounting and Reporting by Charities 2019.

Objects

Our charity objects are to support persons living with dementia and their carers by the provision of relief through day care services. We run three day clubs where adults with dementia can enjoy a safe, caring and stimulating environment with activities suited to their needs. The service is also a respite for carers as they can leave their loved ones with us, knowing they are looked after by trained and experienced staff who help them live well with dementia.

Structure, Governance and Management

Governing Document

Daybreak Oxford was registered as a company on 1 December 2005 and became a registered charity on 7 March 2006. It commenced operating on 1 April 2006 with the transfer to Daybreak Oxford of the assets and liabilities of the Inter Agency Day Care Group Oxford.

Appointment of Trustees/Directors

The Trustees/Directors of the charity are appointed according to the rules detailed in the Memorandum and Articles of Association of Daybreak Oxford.

Each Trustee/Director is introduced to the charity via an induction programme in order to become familiar with the work of Daybreak Oxford. New members are also encouraged to join one of our additional working groups. These are for development, fundraising and management. Where possible Trustees are given a specific portfolio of responsibility within the charity depending on their skills and experience. A number of our clubs has a link Trustee, allowing staff to have regular access and good communication with governance. It also enables Trustees to gain a detailed understanding of our operational work.

To recap, in September 2019, four new trustees were appointed. They were Cliff Grand-Scrutton, Simon Hewett-Avison, Philip Gregory and Jonathan Atherton. In December 2019, Cliff Grand-Scrutton took over as Chair, Simon Hewett-Avison as Vice-Chair and Lady Mary Tovey became Honorary Secretary. The vacant Hon Treasurer role was filled by Philip Gregory in February 2020.

Meetings

The Trustees/Directors meet at least once every quarter and once in the year for the Annual General Meeting. In the light of the COVID-19 crisis, however, the Board met a little more often, by Zoom online, and had a number of Extraordinary Board Meetings to take care of business.

Structure

Daybreak Oxford is a company limited by guarantee through which it delivers its charitable purposes. All employees of Daybreak Oxford are employed directly by the charity. Our three dementia clubs are Rosewood, Limes and Lilacs.

During the year, the charity was governed by a Board of 8 Trustees. Terry Mason, however, retired and resigned on 8 December 2020. The Board has a great deal of experience, including in the charity sector, management, administration, finance, marketing, public relations and the care sector.

Cliff Grand-Scrutton, Chair: Cliff has worked extensively in various parts of the healthcare sector and owns and operates a care home specialising in dementia support in Maidenhead.

Simon Hewett-Avison, Vice Chair: Simon has spent the last 11 years in the charity sector and is Director of Services at Independent Age. (Appointed on 21 February 2017).

Mary Tovey (appointed Trustee on the 21 February 2017) was reappointed Honorary Secretary on 8 December 2020.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2021

Structure (continued)

Phil Gregory was reappointed Honorary Treasurer on 8 December 2020.

Jitka Fort was promoted to Acting Director on the 4 May 2020 and into the direct role in September 2020.

In terms of financial guidance, the charity was supported by G L Cole from Wenn Townsend Chartered Accountants with regards to the year end accounts and related queries.

The Trustees have referred to Charity Commission guidance on public benefit when delivering the work of the charity and discharging their duties as Trustees.

Data Protection Act 2018 and Fundraising Code of Practice

Daybreak has produced a Data Protection Policy and revised procedures to recognise the provisions of the Data Protection Act 2018, and to incorporate the recommendations of the Fundraising Code of Practice. We have revised and updated our systems in order to become fully compliant.

The Covid-19 Pandemic

Response and coping with Covid-19

Daybreak Oxford has been running day clubs for people living with dementia in Oxfordshire for more than 20 years and prides itself on supporting the most vulnerable members of the community. However, the Covid-19 pandemic prompted Daybreak Trustees and staff to take immediate action to close all clubs for the first time in its history in order to protect at-risk members. That momentous decision was taken in March 2020. For many charities, the virus poses a huge threat, halting normal operational work and threatening financial stability. The effects of the pandemic started in the last financial year, but they will reverberate massively into the coming financial year for Daybreak and indeed, the whole of the Third Sector.

The lockdown period was a very emotional time for club members, their families and Daybreak staff to say farewell once the decision was made to temporarily close and there were tears all round as club members headed home at the end of the last day. Naturally, staff were very concerned about the wellbeing of club members and fearful of how the virus would affect them, as most are in their 70s, 80s and 90s and some have underlying health conditions.

People living with dementia benefit hugely from stimulating activities and that is what we pride ourselves in providing for them. Long periods of time at home without such stimulation, and in some cases being totally alone, can cause mental health to deteriorate rapidly. So, everyone at Daybreak was worried about the impact such a lockdown would have on club members' mental health.

Staff overwhelmingly wanted to support club members and their families during this crisis if only at a distance. An urgent support plan was designed and included:

- Regular calls were made to club members by staff familiar to them to have a good chat over the phone about how they were feeling.
- Guidance and reassurance were also provided to family members via phone, email, social media, etc.
- Counselling was given to these family carers who were feeling the impact of having no respite support.
- Staff signposted to families where they could get help in their immediate communities.
- Staff also signposted families to online activities they could access.

The work became round the clock for our care staff as club members and carers desperately needed this one-to-one support. This support has been ongoing and is being adapted according to the needs of our families. They know that they are not alone, and we will do everything we can to support them.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2021

Acting Director, Jitka Fort, commented, 'We are doing our utmost to support our clients and their families during this difficult time and we long for the day when we can reopen our doors and recommence our life-enhancing work.'

The financial impact of Covid-19

Daybreak partly survives on members' fees (for attendance) and when we closed the clubs, we immediately lost this key income stream. During the lockdown, we were reliant on monies raised by fundraising and our reserves to cover our work. However, we foresee that we will face our gravest situation when we resume our operational work.

Our concerns are that once we restart, we will face the full costs of running our clubs, but we fear that we will have a much-reduced membership for a variety of reasons. These include:

- Our club members might have had to go into respite care temporarily (which is already happening) and their attendance will be uncertain.
- Our club members might have gone into full-time care as their mental health declines due to this period of social isolation, and they are no longer able to attend. Families are also talking about this to us.
- The physical and mental health of family carers has suffered to the extent that they cannot continue.
- Or worse still, our club members and their families have been adversely affected by the virus.

We realise that this will mean a severe downturn in income from members' fees at a time when we will be facing the full costs of overheads/wages and operational work. It is also going to be challenging to settle in new members initially in that post-lockdown period as that takes time, patience and careful negotiation with families.

Daybreak Trustees and staff started planning how best the charity can prepare for this time. In April 2020, Daybreak launched an emergency appeal to support its financial health.

Comments from our families about the lockdown support

Our clients and their families have continued to receive activities to do at home and any advice or guidance that might be required. Part of the lockdown support also involved sending *The Daily Sparkle*, a newspaper specially designed to stimulate personal memories. We have had some lovely responses from our family carers, and these include:

'My wife really enjoys her weekly visits to Daybreak. We look forward to the time when she can visit Daybreak again'.

'The Lilacs club in Kidlington is fantastic. The staff and helpers are all amazing. We have missed seeing them all and look forward to seeing them all again soon'.

'Thank you very much for this. B and I enjoyed doing the activities together - especially singing the songs. It's a great way to maintain contact with the club and to still feel engaged. I hadn't come across The Daily Sparkle before, but it was fun to do together'.

'It's been great to receive the Daily Sparkle. Thank you so much'.

'We are both greatly looking forwards to the day when Limes is reopened!'

'I just wanted to say thank you for the support that you have been giving to my mum's carer. It's so important. Thank you'.

'My grandmother is missing everyone from Daybreak so much!'

'Mum keeps asking if she is going to Rosewood today. She is just missing the staff and club members so much'.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2021

Our achievements and performance

Prior to the arrival of the pandemic, Daybreak Oxford had been experiencing a successful year with its operational activities. Our clubs are Limes in North Oxford, Lilacs in Kidlington and Rosewood in Greater Leys.

Staff members undertook additional training of combatting infectious diseases and specifically Covid-19.

We are grateful to receive donations of frozen food from Cook in Summertown which we delivered to members, giving them a treat and giving us the opportunity to visit our carer families.

Through using theories and activities, similar to Cognitive Stimulation Therapies (CST), we helped to maintain skills and abilities, to provide enjoyment and companionship, and to allow family carers a break from their care-giving responsibilities. Our support also helped families to stay together at home longer, so delaying or avoiding permanent care. As the clubs had to close due to the pandemic, our face-to-face work with members also had to stop.

Club Activities throughout the year

Our members enjoy a variety of activities delivered in-house and by external providers. Our activities through the year have included the following across our three clubs:

- Many different types of exercise, including seated Zumba.
- A huge variety of games.
- Animal therapies, including visits by dogs.
- Reminiscing visits by the museum service.
- A large range of music and singing activities, including country music and jazz sessions.
- Singing for the brain.

During lockdown, our members were supported remotely and over the telephone, thus continuing CTS activities. These included:

- Sending quizzes, word games and crosswords
- Making regular weekly and daily telephone calls and chatting about subjects of interest and reminiscing
- Sending links to music for listening and joining in with singing
- Forwarding recordings of poetry readings and short stories
- Visiting members and singing with them in their gardens
- Recording simple exercises for members to keep fit

The success of our clubs

For the 2020-2021 financial year, attendance at our clubs was not possible as the clubs were closed due to the pandemic. Instead of attending clubs, our members and carer families continued to receive support by email, post and regular telephone calls.

Daybreak has an ongoing evaluation system of capturing data from our club members, carers and volunteers by using surveys. This enables us to provide some of the statistics for each club as well as feedback comments. This too had to be suspended during lockdown. However:

Club members have told us how much they have missed coming to the clubs and the benefit of social interaction as well as to take part in the activities.

Most family carers feel that attendance at the clubs by their loved one enables them to cope better as a carer and has improved their relationships with their relative. They were grateful for the support they received from us over the lockdown period.

Volunteering opportunities at Daybreak ceased over the lockdown period. Volunteers have told us how much they missed the interaction with our members and the rewarding experience. We look forward to welcoming them back.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2021

The public benefits of our work

This work has extensive public benefits. These include:

- tackling loneliness and easing social isolation.
- providing a therapeutic and stimulating environment for club members to help them cope with dementia in their everyday lives.
- providing respite care for families and carers.
- helping families stay together at home for longer.
- enabling families to delay or avoid permanent care for their loved one.
-

Report on Rosewood

Based at The Clockhouse in Greater Leys, members are brought to the centre from a wide catchment area, including Blackbird Leys, Rose Hill, Headington, Marston, Wheatley, Thame, Barton, East Oxford and Cowley. During this financial year, Caroline Morris continued to act as Club Organiser, ably supported by 2 full-time staff members. During lockdown, club staff continued to support club members virtually and by making regular daily phone calls.

The club is fortunate to be supported by a 3-year National Lottery Fund project and at the end of year two, the NLF were very supportive of the work carried out.

Report on Limes

The club is based at the St Margaret's Institute 2 days a week and members come from a wide area, including Oxford city, Summertown, Cumnor, Botley, Abingdon and Wallingford. The Club Organiser, Jitka Fort, who is also Director (confirmed in post in 4 September 2020) across the charity, and has been at the helm for 4 years. She is well supported by 3 staff members. During lockdown, club staff continued to support club members virtually and by making regular phone calls.

Report on Lilacs

The club is located in Charlbury Close, Kidlington, in a building owned by Sanctuary Housing. Club members come from Kidlington, Yarnton, Cumnor, Eynsham, Woodstock and Botley. Caroline Morris has taken over from Elaine Spencer as Club Organiser at the start of the financial year. She is well supported by 6 part-time staff. During lockdown, club staff continued to support club members virtually and by making regular phone calls.

Fundraising update

Daybreak had enjoyed a solid year of fundraising even throughout the lockdown periods. It had raised more than £192,000, largely due to an increase in trust and foundation income. There was also continued support from Oxfordshire County Council sustainability grant and money also received from the government covid grants.

However, as described previously, the closure of the clubs was a financial blow to the charity and all forms of fundraising income were also affected. For these reasons, the charity decided to launch an emergency appeal which was to come into effect in April 2020.

Daybreak Oxford

Trustees Report (continued) for the year ended 31 March 2021

Trusts and Foundations fundraising

The 3-year support package from Oxfordshire County Council, worth a total of £81,000 from its sustainability grants continued this year. We were also grateful for continued support from The Garfield Weston Foundation, The Sobell Foundation, The McLay Dementia Trust, The Gerald Palmer Eling Trust, Dorothy Holmes Charitable trust, Ernst Hecht Charitable Foundation, Esmee Fairbairn Foundation, the Northwick Trust, The Rowse Family Trust and Mr and Mrs J.A. Pye Charitable Settlement.

At the close of the financial year, Daybreak also heard that The Tambour Foundation had approved funding to broaden our art/craft and dance/movement therapies in 2020 and beyond.

We are incredibly appreciative to all those other trusts and foundations which gave to Daybreak for the running of our clubs.

Community-based fundraising

A welcome growth has been in Daybreak forming more corporate partnerships but lockdown made fundraising events difficult for them, but money was received from a number of partners throughout the year and this has continued into the following year and our In-Memory donations have also increased.

Our plans for the future

Our plans for 2020-2021 have had to alter considerably because of the impact of Covid-19. However, our intentions remain exactly the same - to support as fully as possible those in Oxfordshire living with dementia as well as their family carers. We want to:

Lockdown and Post Lockdown

- evaluate the impact on our three clubs of the Covid-19 lockdown period in terms of beneficiaries and staff.
- analyse the impact of the virus on our attendance figures and begin a recruitment process.
- provide support to club members and family carers in the challenging transition phase of returning to the clubs.

Beyond Covid-19

- explore creating new clubs in Oxfordshire in dementia hotspot areas and launch a linked fundraising campaign.
- search for extra office space for our expanding staff.
- look to extend the variety of therapies that we use with our club members.

Financial Review

Daybreak Oxford is funded by club membership fees, grants from charitable trusts and foundations, community fundraising, legacy giving and donations from individuals and corporate partnerships. Our total income in 2020-21 was £329,456 (2019-20: £402,748).

The main source of expenditure is staff costs. Other costs include club rent, meals, transport for members, and office running costs. The total spent in 2020-21 was £256,201 (2019-20: £351,195). Our costs increased due to the Lilacs club expanding from four to five days a week and the Rosewood club increasing the number of places available on two days a week. We also increased spend on therapeutic activities at all three clubs.

The temporary closure of our clubs due to the Coronavirus has meant the loss of membership fees income. We also expect a more competitive fundraising environment due to the impacts of the virus. We are very grateful for the continued support and flexibility of our grant funders and for support from the Government's Job Retention scheme. The closure of the clubs has meant some cost reductions. Although there are many uncertainties over the coming year, we believe our strong relationships with members, funders, and partner organisations, alongside our reserves, puts us in a stable position to manage this.

Daybreak Oxford

Trustees Report for the year ended 31 March 2021 (continued)

Reserves

As at 31 March 2021, Daybreak Oxford holds reserves of £478,841. Of these, £125,975 are restricted funds and £352,866 are unrestricted. Our reserves policy is to hold sufficient unrestricted reserves to cover winding down costs, plus allow the charity to continue to operate for a period of at least 6 months in order to provide stability and continuity for those attending our dementia clubs. This level has been approved by Trustees taking into consideration the current business model and financial risks faced by the charity.

Existing reserves exceed this level and it was agreed by the board of trustees that these reserves would be designated to extend Daybreak's services by opening new clubs.

Risk

The Trustees examine the major risks that the charity faces on a regular basis and each financial year when preparing and updating the annual report. The charity has developed systems to monitor and control these risks to mitigate any impact that they might have on the charity in the future, through careful forecasting, cost control as well as regular assessment of ongoing expenses.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in line with applicable law and regulations. Company law requires the Trustees prepare financial statements each financial year and under that law the Trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, i.e. making judgements and estimates that are reasonable and prudent; and preparing 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 which disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Information disclosure to auditors

As far as the Trustees are aware at the time this report is approved, there is no relevant audit information of which the company's auditors are unaware. The Trustees have taken all relevant steps to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

This report was approved by the Trustees on January 22nd 2022 and signed on their behalf by:



Cliff Grand-Scrutton
Chair of Trustees Daybreak Oxford

Daybreak Oxford

Independent Examiner's Report to the Trustees of Daybreak Oxford

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet and notes 1 to 16.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in accordance with section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act and 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G L Cole BA FCA
Partner
Wenn Townsend
Chartered Accountants
Oxford

22 January 2022

Daybreak Oxford

Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds	Restricted funds	Total 2020/21	Unrestricted funds	Restricted funds	Total 2019/20
Income							
Income from generated funds							
Interest received		2,538	-	2,538	1,564	-	1,565
Income from donations (including gift aid)		30,859	-	30,859	32,394	-	32,394
Income from events		-	-	-	1,341	-	1,341
Income from charitable activities							
Clubs and grant income	5	118,921	177,138	296,059	198,906	168,543	367,449
Total income		<u>£ 152,318</u>	<u>£ 177,138</u>	<u>£ 329,456</u>	<u>£ 234,205</u>	<u>£ 168,543</u>	<u>£ 402,748</u>
Expenditure							
Charitable activities							
Clubs	6	68,792	146,005	214,797	181,488	127,050	308,538
Governance costs	7	2,740	-	2,740	2,049	2,957	5,006
Raising funds							
Fundraising costs		38,664	-	38,664	29,640	8,011	37,651
Total expenditure		<u>£ 110,196</u>	<u>£ 146,005</u>	<u>£ 256,201</u>	<u>£ 213,177</u>	<u>£ 138,018</u>	<u>£ 351,195</u>
Net movement in funds		42,122	31,133	73,255	21,028	30,525	51,553
Transfers between funds		3,455	(3,455)	-	-	-	-
Total funds at 1 April 2020		<u>307,289</u>	<u>98,297</u>	<u>405,586</u>	<u>286,261</u>	<u>67,772</u>	<u>354,033</u>
Total funds at 31 March 2021		<u>£ 352,866</u>	<u>£ 125,975</u>	<u>£ 478,841</u>	<u>£ 307,289</u>	<u>£ 98,297</u>	<u>£ 405,586</u>

Daybreak Oxford

(Company number: 5641765)

Balance Sheet
As at 31 March 2021

	Note	2021	2020
Fixed assets	8		
Computer and other equipment		3,455	524
Current assets			
Debtors	9	12,493	15,864
Bank and cash balances	10	495,672	444,503
		<u>508,164</u>	<u>460,367</u>
Current liabilities			
Creditors due within one year	11	(32,778)	(35,418)
Net current assets		<u>475,386</u>	<u>424,949</u>
Total assets less current liabilities		<u>478,841</u>	<u>425,473</u>
Creditors due after one year		-	(19,887)
Total assets		<u>£ 478,841</u>	<u>£ 405,586</u>
Funds			
Unrestricted funds		352,866	307,289
Restricted funds	13	125,975	98,297
Total funds		<u>£ 478,841</u>	<u>£ 405,586</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

- i) For the year ended 31 March 2021 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006; and
- iii) The trustees acknowledge their responsibilities for:
 - a) ensuring the company keeps accounting records which comply with Section 386 and
 - b) preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees on January 22nd 2022 and signed on its behalf by:-



Trustee
Cliff Grand-Scrutton

Daybreak Oxford
Notes to the Accounts
for the year ended 31 March 2021

1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 (Charity SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Daybreak Oxford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Preparation of accounts on a going concern basis

The trustees consider the charity a going concern. Multi-year grant funding is in place over the next 18-24 months, and we have access to reserves if needed to manage the risks associated with the Coronavirus.

Depreciation

Depreciation is provided on a straight line basis at 10% on cost for leasehold improvements and at 33% on cost for all other assets which reflects their anticipated useful lives and residual value.

Stock

Stock is valued at the lower of cost and net realisable value.

Operating leases

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against surpluses as incurred.

Pension contributions

The Charity has complied with auto enrolment and also has access to a stakeholder scheme for its employees.

Funds

Unrestricted funds consist of a general fund, which the trustees may use for the furtherance of the objects of the charity at their discretion. Restricted funds are subject to specific conditions imposed by the donor, these conditions being legally binding on the trustees.

Income

Income is included when receivable. Where income has conditions attached to it, that income is recognised when receipt is probable, entitlement and the amount can be measured with sufficient reliability. Income (including grants receivable) is deferred where conditions exist on entitlement such as a specified future time period.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered. Expenditure is recognised when a legal or constructive obligation arises, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs of generating funds are those costs incurred in attracting voluntary income. Governance costs are those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Volunteers

The value of services provided by volunteers has not been included.

Daybreak Oxford

Notes to the Accounts (Continued) for the year ended 31 March 2021

2 Net surplus for the year

	2021	2020
Is after charging:-		
Depreciation of tangible fixed assets	£ 2,252	£ 976
	<u> </u>	<u> </u>

3 Employees and trustees

The average number of employees (full time equivalents) during the year was 11 (2020: 11). No employee received remuneration in excess of £60,000 pa. The trustees did not receive any remuneration for their services. Expenses reimbursed to trustees during the year amounted to £85 (2020: £486) and were for training, travel and room hire.

Staff costs during the year were:-	2021	2020
Salaries and wages	213,179	228,618
Social security costs	14,237	12,900
Pension costs	3,026	2,960
	<u> </u>	<u> </u>
	£ 230,442	£ 244,478
	<u> </u>	<u> </u>

Trustees' indemnity insurance of £1,055 (2020: £1,055) was paid during the year.

The total remuneration of key management personnel during the year was £39,104 (2020: £32,289). The key management of the charity are considered to be the director and the operations manager.

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2021

4 Grants - 2021

	Unrestricted	Restricted	Total 2020/21	Total 2019/20
Ammco Charitable Trust	-	-	-	1,000
The Charities Trust	25	-	25	-
Cherwell Councillor's Priority Fund	-	2,000	2,000	-
Cooper Charitable Trust	-	-	-	1,000
Doris Field Charitable Trust	-	1,000	1,000	1,000
Dorothy Holmes Charitable Trust	2,000	-	2,000	1,500
Ernest Hecht Charitable Foundation	3,120	-	3,120	-
Esmée Fairbairn Foundation	5,000	-	5,000	-
Francis Winham Foundation	-	3,000	3,000	-
Garfield Weston Foundation	10,000	-	10,000	10,000
Gerard Palmer Eling Trust	3,000	-	3,000	-
Groundwork UK	-	-	-	-
The Helianthus Charitable Trust	-	-	-	1,000
The Hasluck Charitable Trust	-	-	-	3,000
Kidlington Parish Council	-	3,120	3,120	-
Michael and Anna Wix Charitable Trust	100	-	100	-
Midcounties Co-op	2,000	-	2,000	-
Mr and Mrs JA Pye's Charitable Settlement	4,800	-	4,800	3,510
The Monument Community Trust	-	-	-	250
National Lottery Fund	-	96,981	96,981	92,709
The Northwick Trust	10,000	-	10,000	10,000
Oxfordshire County Council Sustainability Fund	-	30,000	30,000	50,000
OCC Councillor's Priority Fund	-	5,100	5,100	-
Oxford Round Table	-	-	-	4,584
Percy Bilton Charity	-	4,800	4,800	-
The PF Charitable Trust	-	-	-	1,000
The Rowse Family Trust	5,000	-	5,000	5,000
Rathbone/McLay Dementia Trust	-	10,000	10,000	-
The Schuster Charitable Trust	-	-	-	1,000
The Sobell Foundation	-	10,000	10,000	10,000
Sir Jules Thorn Charitable Trust	-	1,250	1,250	-
St James' Place Charitable Foundation	-	-	-	1,000
St Michael's and All Saints' Charities	-	-	-	5,200
Tambour Foundation	-	9,887	9,887	-
The Wates Foundation	-	-	-	10,000
Government grants relating to Covid 19	50,513	-	50,513	-
	£ 95,558	£ 177,138	£ 272,696	£ 212,753

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2021

4 Grants - 2020

	Unrestricted	Restricted	Total 2019/20
Ammco Charitable Trust	1,000	-	1,000
Cooper Charitable Trust	1,000	-	1,000
Critchleys Charitable Trust	-	-	-
Doris Field Charitable Trust	1,000	-	1,000
Dorothy Holmes Charitable Trust	1,500	-	1,500
Garfield Weston Foundation	10,000	-	10,000
Gerard Palmer Eling Trust	-	-	-
Groundwork UK	-	-	-
The Helianthus Charitable Trust	1,000	-	1,000
The Hasluck Charitable Trust	3,000	-	3,000
McLay Dementia Trust / Rathbones	-	-	-
Midcounties Co-op	-	-	-
Miss WE Lawrence 1973 Charitable Settlement	-	-	-
Mr and Mrs JA Pye's Charitable Settlement	3,510	-	3,510
The Monument Community Trust	-	250	250
National Lottery Fund	-	92,709	92,709
The Northwick Trust	10,000	-	10,000
Oxfordshire County Council Sustainability Fund	-	50,000	50,000
Oxfordshire Community Foundation	-	-	-
Oxford Round Table	-	4,584	4,584
The PF Charitable Trust	1,000	-	1,000
The Rowse Family Trust	5,000	-	5,000
St Margaret's Institute	-	-	-
The Schuster Charitable Trust	1,000	-	1,000
The Sobell Foundation	-	10,000	10,000
St James' Place Charitable Foundation	-	1,000	1,000
St Michael's and All Saints' Charities	5,200	-	5,200
The Wates Foundation	-	10,000	10,000
The Weinstock Fund	-	-	-
	<u>£ 44,210</u>	<u>£ 168,543</u>	<u>£ 212,753</u>

5 Club income

	2020/21	2019/20
OCC Social and Community Services (Fairer charge)	18,420	26,548
Member fees (including meals & transport)	4,944	128,148
Grants (note 4)	272,695	212,753
Other	-	-
	<u>£ 296,059</u>	<u>£ 367,449</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2021

6 Club expenses - 2021

	Unrestricted	Restricted	Total 2020/21
Member costs			
Food	(150)	-	(150)
Members transport	(162)	-	(162)
Club Activity costs	1,384	58	1,442
	<u>1,072</u>	<u>58</u>	<u>1,130</u>
Salaries / NI / Pension	47,918	140,981	188,899
Team welfare	247	-	247
HR advice/legal fees	6,724	2,419	9,143
Insurance	2,501	-	2,501
Marketing	660	877	1,537
Training and recruitment	290	-	290
Rent and rates	-	(58)	(58)
Stationery, postage, telephone & computer	5,537	-	5,537
Depreciation	524	1,728	2,252
Sundry	349	-	349
Repairs and Renewals	1,870	-	1,870
Bank charges	74	-	74
Accountancy	1,026	-	1,026
	<u>£ 68,792</u>	<u>£ 146,005</u>	<u>£ 214,797</u>

Club expenses - 2020

	Unrestricted	Restricted	Total 2019/20
Member costs			
Food	8,012	10,259	18,271
Members transport	26,912	1,665	28,577
Club Activity costs	1,384	9,254	10,638
	<u>36,308</u>	<u>21,178</u>	<u>57,486</u>
Salaries / NI / Pension	123,543	84,755	208,298
Team welfare	-	-	-
HR advice/legal fees	605	-	605
Insurance	3,651	-	3,651
Marketing	5,304	3,156	8,460
Training and recruitment	598	935	1,533
Rent and rates	(1,020)	15,750	14,730
Stationery, postage, telephone & computer	6,646	256	6,902
Depreciation	976	-	976
Sundry	506	-	506
Repairs and Renewals	-	1,020	1,020
Bank charges	97	-	97
Accountancy	4,274	-	4,274
	<u>£ 181,488</u>	<u>£ 127,050</u>	<u>£ 308,538</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2021

7 Governance costs

	Unrestricted	Restricted	Total 2020/21	Total 2019/20
Stationery, postage, telephone & computer	-	-	-	110
Legal and professional costs	1,055	-	1,055	2,957
Sundries	-	-	-	13
Trustee expenses	85	-	85	486
Independent examiner's fee	1,600	-	1,600	1,440
	<u>£ 2,740</u>	<u>-</u>	<u>£ 2,740</u>	<u>£ 5,006</u>

8 Fixed assets

	Improvements to property (leasehold)	Computer and other equipment	Total
Cost			
At 1 April 2020	12,612	7,055	19,667
Additions	-	5,183	5,183
At 31 March 2021	<u>£ 12,612</u>	<u>£ 12,238</u>	<u>£ 24,850</u>
Depreciation			
At 1 April 2020	12,612	6,531	19,143
Charge for the year	-	2,252	2,252
At 31 March 2021	<u>£ 12,612</u>	<u>£ 8,783</u>	<u>£ 21,395</u>
Net book value			
At 31 March 2021	<u>£ -</u>	<u>£ 3,455</u>	<u>£ 3,455</u>
At 31 March 2020	<u>£ -</u>	<u>£ 524</u>	<u>£ 524</u>

The improvements to property referred to above relate to Lilacs Day Centre, Kidlington owned by Cherwell District Council.

9 Debtors

	2021	2020
Member fees	4,546	12,318
Prepayments	3,095	3,546
Accrued CJRS income	4,852	-
	<u>£ 12,493</u>	<u>£ 15,864</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2021

10 Bank and cash balances

	2021	2020
CAF Cash account	132,395	82,834
CAF Gold account	201,169	201,078
Cooperative Bank	925	995
Petty cash	180	1,040
CAF Shawbrook account	161,003	158,556
	<u>£ 495,672</u>	<u>£ 444,503</u>

11 Creditors – due within one year

	2021	2020
Taxes	4,800	4,607
Other creditors	610	1,127
Accruals	2,806	6,910
Trade creditors	4,675	2,886
Deferred income	19,887	19,887
	<u>£ 32,778</u>	<u>£ 35,417</u>

12 Creditors – due after one year

	2021	2020
Accruals and deferred income	<u>£ -</u>	<u>£ 19,887</u>

Daybreak Oxford

Notes to the Accounts (Continued)
for the year ended 31 March 2021

13 Restricted Funds - 2021

	Balance at 1st April 2020	Income	Expenditure /Transfers*	Balance at 31st March 2021
Cherwell Councillor's Priority Fund	-	2,000	2,000	-
Doris Field Charitable Trust				
Therapeutic activities	-	1,000	-	1,000
Francis Winham Foundation				
PPE and cleaning	-	3,000	-	3,000
Kidlington Parish Council		3,120	3,120	-
McLay Dementia Trust / Rathbones	-	10,000	10,000	-
National Lottery Fund	72,571	96,981	70,035	99,134
			383*	
OCC Councillor's Priority Fund	-	5,100	3,396	1,704
The Sobell Foundation	-	10,000	10,000	-
The Ernest Hecht Charitable Foundation	-	-	-	-
The Percy Bilton Charity	-	4,800	1,728	-
			3,072*	
The Sir Jules Thorn Charitable Trust	-	1,250	-	1,250
St James' Place Charitable Foundation	-	-	-	-
The Wates Foundation	10,000	-	-	10,000
Oxfordshire County Council Sustainability Fund	15,726	30,000	45,726	-
Oxford Round Table	-	-	-	-
Tambour Foundation	-	9,887	-	9,887
	<u>£ 98,297</u>	<u>£ 177,138</u>	<u>£ 146,005</u>	<u>£ 125,975</u>
			<u>£ 3,455*</u>	

Restricted funds are represented by cash at bank and in hand.

The transfer relates to the purchase of a fixed asset being expensed in the SOFA over three years by unrestricted depreciation.

Daybreak Oxford

**Notes to the Accounts (Continued)
for the year ended 31 March 2021**

13 Restricted Funds - 2020

	Balance at 1st April 2019	Income	Expenditure	Balance at 31st March 2020
Cambridgeshire Community Foundation				
Carers' support group	500	-	500	-
Catalyst Gateway				
Carers support groups and gardening	506	-	506	-
Coventry Building Society Charitable Fund				
Therapeutic activities & Bursary Fund	311	-	311	-
Doris Field Charitable Trust				
Therapeutic activities	1,000	-	1,000	-
McLay Dementia Trust / Rathbones	9,835	-	9,835	-
Midcounties Co-op	1,108	-	1,108	-
Midcounties Co-op (OCF)	410	-	410	-
The Monument Community Trust	-	250	250	-
National Lottery Fund	51,095	92,709	71,233	72,571
Oxford Citizens Housing Association Community				
Funding for Sole Mates	258	-	258	-
Skipton Building Society	651	-	651	-
The Sobell Foundation	-	10,000	10,000	-
The Ernest Hecht Charitable Foundation	960	-	960	-
The Percy Bilton Charity	388	-	388	-
The Sir Jules Thorn Charitable Trust	750	-	750	-
St James' Place Charitable Foundation	-	1,000	1,000	-
The Wates Foundation	-	10,000	-	10,000
Oxfordshire County Council Sustainability Fund	-	50,000	34,274	15,726
Oxford Round Table	-	4,584	4,584	-
Tambour Foundation	-	-	-	19,774
	<u>£ 67,772</u>	<u>£ 168,543</u>	<u>£ 138,018</u>	<u>£ 98,297</u>

Restricted funds are represented by cash at bank and in hand.

14 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

15 Legal status

The charity is also a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

16 Related party transactions

There were no related party transactions to disclose for the current or preceding year.