



*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)**

<b>Legal Advisers:</b>	Tessa Hennessy Solicitor 27 Hugh Allen Crescent, Marston Oxford OX3 0HL
<b>Contact Information:</b>	
<b>Office:</b>	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
<b>Telephone:</b>	01865 776744
<b>Email:</b>	<a href="mailto:admin@daybreak-oxford.org.uk">admin@daybreak-oxford.org.uk</a>
<b>Website:</b>	<a href="https://daybreak-oxford.org.uk">https://daybreak-oxford.org.uk</a>

## **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 22<sup>nd</sup> 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
<b>Income</b>							
<b>Income from generated funds</b>							
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
<b>Income from charitable activities</b>							
Clubs and grant income	5	118,921	177,138	296,059	198,906	168,543	367,449
<b>Total income</b>		<u>£ 152,318</u>	<u>£ 177,138</u>	<u>£ 329,456</u>	<u>£ 234,205</u>	<u>£ 168,543</u>	<u>£ 402,748</u>
<b>Expenditure</b>							
<b>Charitable activities</b>							
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
<b>Raising funds</b>							
Fundraising costs		38,664	-	38,664	29,640	8,011	37,651
<b>Total expenditure</b>		<u>£ 110,196</u>	<u>£ 146,005</u>	<u>£ 256,201</u>	<u>£ 213,177</u>	<u>£ 138,018</u>	<u>£ 351,195</u>
<b>Net movement in funds</b>		42,122	31,133	73,255	21,028	30,525	51,553
Transfers between funds		3,455	(3,455)	-	-	-	-
<b>Total funds at 1 April 2020</b>		<u>307,289</u>	<u>98,297</u>	<u>405,586</u>	<u>286,261</u>	<u>67,772</u>	<u>354,033</u>
<b>Total funds at 31 March 2021</b>		<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
<b>Fixed assets</b>	8		
Computer and other equipment		3,455	524
<b>Current assets</b>			
Debtors	9	12,493	15,864
Bank and cash balances	10	495,672	444,503
		<u>508,164</u>	<u>460,367</u>
<b>Current liabilities</b>			
Creditors due within one year	11	(32,778)	(35,418)
		<u>475,386</u>	<u>424,949</u>
<b>Net current assets</b>			
		<u>478,841</u>	<u>425,473</u>
<b>Total assets less current liabilities</b>			
Creditors due after one year		-	(19,887)
		<u>£ 478,841</u>	<u>£ 405,586</u>
<b>Total assets</b>			
		<u>£ 478,841</u>	<u>£ 405,586</u>
<b>Funds</b>			
Unrestricted funds		352,866	307,289
Restricted funds	13	125,975	98,297
		<u>£ 478,841</u>	<u>£ 405,586</u>
<b>Total funds</b>			
		<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 22<sup>nd</sup> 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	-	-	-
	<b>£ 44,210</b>	<b>£ 168,543</b>	<b>£ 212,753</b>

### 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	-	-
	<b>£ 296,059</b>	<b>£ 367,449</b>

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
<b>Cost</b>			
At 1 April 2020	12,612	7,055	19,667
Additions	-	5,183	5,183
	<u>£ 12,612</u>	<u>£ 12,238</u>	<u>£ 24,850</u>
<b>Depreciation</b>			
At 1 April 2020	12,612	6,531	19,143
Charge for the year	-	2,252	2,252
	<u>£ 12,612</u>	<u>£ 8,783</u>	<u>£ 21,395</u>
<b>Net book value</b>			
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**

	<b>2021</b>	<b>2020</b>
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**

	<b>2021</b>	<b>2020</b>
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**

	<b>2021</b>	<b>2020</b>
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.