



*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**

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

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Oxford OX4 7FX

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**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.

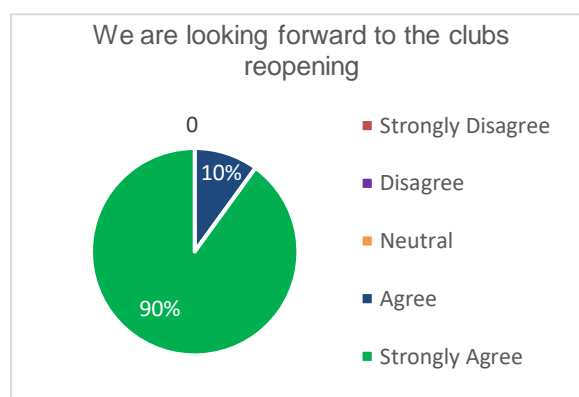
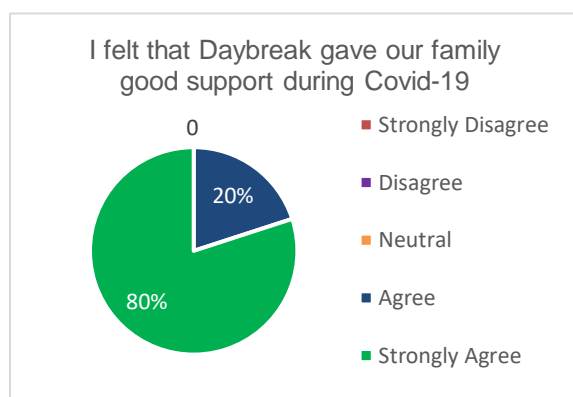
#### **Data Protection Act 2018 and Fundraising Code of Practice**

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.

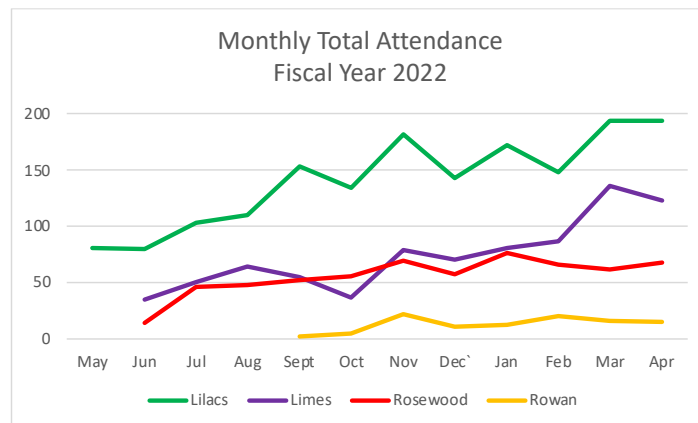


People living with dementia benefit from stimulating activities. The staff attended to our members throughout the lockdown, although the effects of isolating inside their homes for an extended period were evident. By the time Daybreak reopened more than four out of five of our members reported (82%) 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.

**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    |
|--|------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| <b>Income</b>                              |      |                    |                  |                  |                    |                  |                  |
| <b>Income from generated funds</b>         |      |                    |                  |                  |                    |                  |                  |
| 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            |
| <b>Income from charitable activities</b>   |      |                    |                  |                  |                    |                  |                  |
| Clubs                                      | 5    | 109,650            | 109,285          | 218,935          | 118,921            | 177,138          | 296,059          |
| <b>Total income</b>                        |      | <u>£ 156,534</u>   | <u>£ 109,293</u> | <u>£ 265,827</u> | <u>£ 152,318</u>   | <u>£ 177,138</u> | <u>£ 329,456</u> |
| <b>Expenditure</b>                         |      |                    |                  |                  |                    |                  |                  |
| <b>Charitable activities</b>               |      |                    |                  |                  |                    |                  |                  |
| 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            |
| <b>Raising funds</b>                       |      |                    |                  |                  |                    |                  |                  |
| Fundraising costs                          |      | 43,796             | -                | 43,796           | 38,664             | -                | 38,664           |
| <b>Total expenditure</b>                   |      | <u>£ 173,656</u>   | <u>£ 159,754</u> | <u>£ 333,410</u> | <u>£ 110,196</u>   | <u>£ 146,005</u> | <u>£ 256,201</u> |
| <b>Net movement in funds</b>               |      | <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)          | -                |
| <b>Total funds at 1 April 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>   |
| <b>Total funds at 31 March 2022</b>        |      | <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)

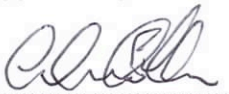
**Balance Sheet**  
**As at 31 March 2022**

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

**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     |
|                                    | £ 226,318 | £ 230,442 |

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<br>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        |



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

**4 Grants (continued)****2021**

|  | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2020/21</b> |
|--|---------------------|-------------------|--------------------------|
| 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**

|   | <b>2021/22</b>   | <b>2020/21</b>   |
|---|------------------|------------------|
| 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> |



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

**6 Club expenses - 2022**

|   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2021/22</b> |
|---|---------------------|-------------------|--------------------------|
| 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                    |
|   | <hr/>               | <hr/>             | <hr/>                    |
|   | 10,545              | 5,189             | 15,734                   |
| 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                   |
|   | <hr/>               | <hr/>             | <hr/>                    |
|   | 127,860             | 159,754           | 287,614                  |
|   | <hr/>               | <hr/>             | <hr/>                    |

**Club expenses - 2021**

|   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2020/21</b> |
|---|---------------------|-------------------|--------------------------|
| Member costs                              |                     |                   |                          |
| Food                                      | (150)               | -                 | (150)                    |
| Members transport                         | (162)               | -                 | (162)                    |
| Club Activity costs                       | 1,384               | 58                | 1,442                    |
|   | <hr/>               | <hr/>             | <hr/>                    |
|   | 1,072               | 58                | 1,130                    |
| 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                    |
|   | <hr/>               | <hr/>             | <hr/>                    |
|   | £ 68,792            | £ 146,005         | £ 214,797                |
|   | <hr/>               | <hr/>             | <hr/>                    |

Daybreak Oxford

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

7 Governance costs

|                              | Unrestricted   | Restricted | Total<br>2021/22 | Total<br>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>£ 2,740</u>   |

8 Fixed assets

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

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

**10 Bank and cash balances**

|                       | <b>2022</b>      | <b>2021</b>      |
|-----------------------|------------------|------------------|
| 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**

|                 | <b>2022</b>     | <b>2021</b>     |
|-----------------|-----------------|-----------------|
| 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**

|                                      | <b>Balance at<br/>1st April<br/>2021</b> | <b>Income</b>    | <b>Expenditure<br/>/Transfers*</b> | <b>Balance at<br/>31st March<br/>2022</b> |
|--------------------------------------|--|------------------|------------------------------------|---|
| 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 Thorn 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>                           |

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

**12 Restricted Funds - 2021**

|  | Balance at<br>1st April<br>2020 | Income    | Expenditure<br>/Transfers* | Balance at<br>31st March<br>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                            |
|  | £ 98,297                        | £ 177,138 | £ 146,005                  | £ 125,975                        |
|  |                                 |           | £ 3,455*                   |                                  |

\* 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.