



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

DAYBREAK OXFORD

Report and Unaudited Financial Statements
Year ended: 31 March 2025

Charity no: 1113182
Company no: 5641765

Daybreak Oxford

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Company Name:	Daybreak Oxford
Charity Number:	1113182
Company Number:	5641765
Registered Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Trustees/Directors:	C Grand-Scrutton (Chair) P Gregory (Treasurer) C Ball (resigned 28 th February 2025) M Xavier (appointed 12 th December 2024)
Chief Executive Officer:	Lee Gray
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill Kent ME19 4JQ
Accountants:	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Legal Advisers:	Tessa Hennessy Solicitor 27 Hugh Allen Crescent, Marston Oxford OX3 0HL
Contact Information:	
Office:	The Clockhouse Long Ground Greater Leys Oxford OX4 7FX
Telephone:	01865 776744
Email:	admin@daybreak-oxford.org.uk
Website:	https://daybreak-oxford.org.uk

Trustees Report for the year ended 31 March 2025

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

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

Governance

Governing Document

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

Appointment of Trustees

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

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

Governance Structure

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

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

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

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

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

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

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

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

Governance Meetings

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

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

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

Objectives

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

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

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

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

Most Notable Achievements During the Year

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

An Award-Winning Year

Daybreak received two prestigious industry awards presented by our partners:

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

Centre Update

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

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

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

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

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

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

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

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

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

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

Community Transport

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

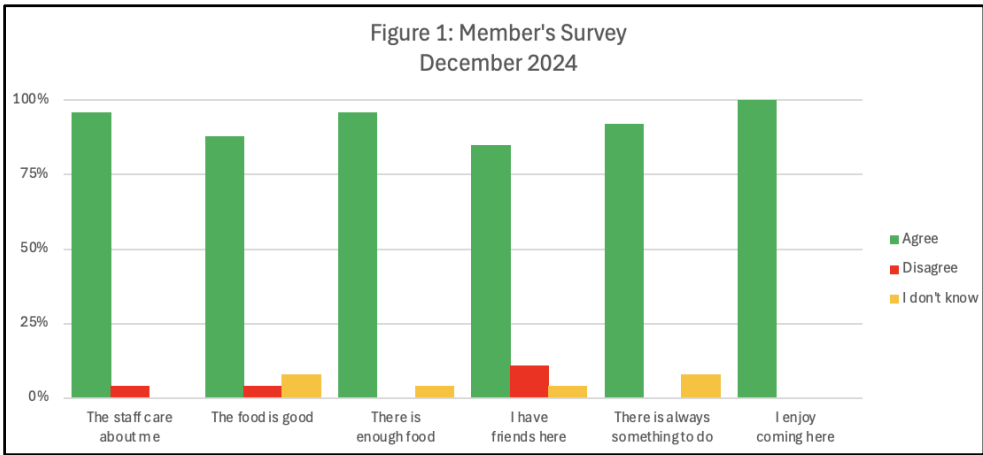
Thanks to community groups, a community-led petition, and local focus groups, this year we began plans to expand our service areas to include: (1) Littlemore, (2) Cutteslowe, and (3) Botley. Blackbird Leys—an area of high deprivation—continues to be a major focus due to reduced public transport and high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

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

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

Annual Member Survey

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



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

Daybreak Oxford

Transport service:

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

Member Feedback

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

"Coming here makes me feel happier"

"I love the dancing and music."

Carer Feedback

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

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

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

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

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

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

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

Income Generation

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

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

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

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

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

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

Reserves

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

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

Risk

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

Statement of Trustees' responsibilities

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

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

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

Information disclosure to examiners

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

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

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



Cliff Grand-Scrutton
Chair of Trustees Daybreak Oxford

Independent Examiner's Report to the Trustees of Daybreak Oxford

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in accordance with section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts comply with the accounting requirements of section 396 of the 2006 Act and other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A C Rodzynski FCA
Partner
Wenn Townsend
Chartered Accountants
Oxford

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Daybreak Oxford

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

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

Daybreak Oxford

(Company number: 5641765)

**Balance Sheet
As at 31 March 2025**

	Note	2025	2024
Fixed assets	8		
Computer and other equipment		17,125	7,827
Current assets			
Debtors	9	93,901	20,949
Bank and cash balances	10	159,143	284,918
		<u>253,044</u>	<u>305,867</u>
Current liabilities			
Creditors due within one year	11	(18,576)	(32,755)
		<u>234,468</u>	<u>273,112</u>
Net current assets			
		234,468	273,112
Total assets less current liabilities		<u>251,593</u>	<u>280,939</u>
Total net assets		<u>£ 251,593</u>	<u>£ 280,939</u>
Funds			
Unrestricted funds		129,110	143,775
Restricted funds	12	122,483	137,164
		<u>£ 251,593</u>	<u>£ 280,939</u>
Total funds		<u>£ 251,593</u>	<u>£ 280,939</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 2025 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- ii) No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006; and
- iii) The trustees acknowledge their responsibilities for:
 - a) ensuring the company keeps accounting records which comply with Section 386 and
 - b) preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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



**Trustee
Cliff Grand-Scrutton**

**Notes to the Accounts
for the year ended 31 March 2025**

1 Basis of preparation

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

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

Preparation of accounts on a going concern basis

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

Depreciation

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

Stock

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

Operating leases

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

Pension contributions

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

Funds

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

Income

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

Expenditure

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

Volunteers

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

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

2 Net surplus for the year

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

3 Employees and trustees

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

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

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

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

4 Grants**2025**

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

Daybreak Oxford

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

4 Grants (continued)

2024

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

5 Club income

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

Daybreak Oxford

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

6 Club expenses - 2025

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

Club expenses - 2024

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

Daybreak Oxford

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

7 Governance costs

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

8 Fixed assets

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

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

9 Debtors

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

Daybreak Oxford

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

10 Bank and cash balances

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

11 Creditors – due within one year

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

12 Restricted Funds - 2025

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

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

Daybreak Oxford

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

12 Restricted Funds - 2024

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

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

13 Taxation

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

14 Legal status

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

15 Related party transactions

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