

# GROVE DAY CENTRE FOR THE ELDERLY

England & Wales · Charity number 1182474

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-03-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Grove Day Centre For The Elderly  
School Lane  
Grove  
Wantage  
OX12 7LB

**Phone** 01235770074

**Email** [grovedaycentre@hotmail.co.uk](mailto:grovedaycentre@hotmail.co.uk)

**Website** <https://grovedaycentre.org/>

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO PROVIDE RELIEF TO ELDERLY PEOPLE LIVING IN OR AROUND GROVE BY THE PROVISION OF DAY CARE SERVICES AND SUCH OTHER SERVICES AS THE TRUSTEES MAY DECIDE FROM TIME TO TIME.

**Activities:** Clients from Grove and the surrounding area attend our purpose-built Day Centre in Grove which is open every Tuesday and Thursday (excl. Christmas). We employ several part time staff and also have several volunteers. Home cooked meals are provided each day. Activities include supervised care, entertainment, arts and crafts, stretching or other gentle exercise and mental stimulation games.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Other Charitable Purposes
- **Who:** Elderly/old People

## Geography

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- Oxfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£43,281	£43,297	-	-
2024-06-30	£40,265	£42,242	-	-
2023-06-30	£31,209	£41,525	-	-
2022-06-30	£26,334	£41,429	-	-
2021-06-30	£17,725	£39,033	-	-

## Trustees

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Name	Role	Appointed
Beverley Darlison		2024-06-11
Elisabeth Green		2020-06-24
Lynfa Blackmore		2019-01-17
Mark Godden		2020-07-14

**GROVE DAY CENTRE FOR THE ELDERLY**

England & Wales - Charity number 1182474

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# Accounts

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# Grove Day Centre for the Elderly

## Report and Financial Statements

30 June 2025

Charity No: 1182474

<u>Contents</u>	<u>Page</u>
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-11

GROVE DAY CENTRE FOR THE ELDERLY



School Lane, Grove, Oxon OX12 7LB

Tel: 01235 770074

## **GROVE DAY CENTRE FOR THE ELDERLY REPORT OF THE TRUSTEES**

### **For the year ended 30 June 2025**

The Trustees present their report and financial statements of the Charity for the year ended 30 June 2025.

#### **Objectives and activities**

Grove Day Centre for the Elderly was founded in 1988 with the objective to promote the welfare of the elderly and infirm in Grove and its surrounding areas. It achieved charity status in 1992.

On 14 March 2019, this Charitable Incorporated Organisation (CIO) was registered with the Charity Commission and on 1 March 2020, all assets, liabilities, employees, operations, and activities of Grove Day Centre for the Elderly were transferred from the Unincorporated Association Charity No 1010797 to Charity No 1182474.

When setting objectives and planning activities the Trustees consider the Charity Commission's public benefit guidance.

The main activities undertaken by the Charity for the public benefit include:

- A twice weekly meeting at the Day Centre on Tuesday and Thursday, providing fellowship, a range of activities and a hot meal.
- A Summer outing and/or annual Christmas luncheon arranged each year.
- Assisting with making transport arrangements each week, to enable all those who wish to take part to do so.
- The Day Centre Manager, Assistants, Cooks, Volunteers and Clients interact and have a close supportive bond.

#### **Achievements and performance**

The Centre has continued to provide a valuable service to the local community.

A total of 100 sessions were operated in the current financial year with a total of 1,073 clients attending (2024: 999). The average for the year of 10.7 clients per session is higher than 9.89 clients per session attending last year. This is also a result of increased promotion of the Day Centre around the local area.

Our Volunteer helpers continue to contribute greatly towards the operation of the Day Centre, for which the Charity is very grateful. This year eight volunteers helped out in various capacities.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2025**

**Financial review**

The financial statements show a small net deficit of income over expenditure for the year of £16. (2024: Net deficit of £1,977).

The Trustees, Staff and Volunteers are working to promote the Centre with a plan to increase client numbers so that the Centre operates with a surplus. Unfortunately as the number of clients remains lower than the numbers before the Pandemic, we were forced to increase the client session fees from £25 to £27 on 1 April 2025. This fee is still subsidised, and shortfalls continue to be required in the form of donations and grants for which the charity is very grateful.

At the year end the Charity held £41,988 in liquid assets. (2024: £35,866). Although the Day Centre is currently operating with a deficit, the Trustees are of the opinion that they have sufficient resources to enable the Charity to continue to operate for the foreseeable future.

**Structure, governance, and management**

The Charitable Incorporated Organisation (CIO) was established by a constitution adopted on 17 January 2019.

The CIO is managed by the Charity Trustees and helped by a team of dedicated volunteers. Charity Trustee meetings are held regularly during the year to which all Trustees are invited. The Day Centre Manager is also normally invited to attend.

The first Charity Trustees were elected for a term of either three or four years. Subsequent appointments are made by resolution passed at a properly convened meeting of the Charity Trustees and are for a term of three years.

**Reference and administrative details**

Grove Day Centre for the Elderly is registered with the Charity Commission (No. 1182474) and its principal office address is School Lane, Grove, Wantage, Oxon, OX12 7LB.

The following are the names of the Charity Trustees who managed the Charity during the year ended 30 June 2025 or have been appointed up to the date on which these financial statements were approved.

<b>Name</b>	<b>Originally appointed/(Resigned)</b>	<b>Office held (if any) and dates of office</b>
Lynfa Blackmore	17 Jan 2019	
Elisabeth Green	24 Jun 2020	Secretary (From 24 Jun 2020)
Mark Godden	14 Jul 2020	Treasurer (From 14 Jul 2020)
Beverley Darlison	11 Jun 2024	

A new Day Centre Manager, Karann Rowland, was appointed on 1 September 2023.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2025**

**Charity's bankers**

The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT.

CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Approved by the Trustees on 2 September 2025 and signed on their behalf by:

A handwritten signature in black ink that reads "M Godden". The signature is written in a cursive style with a large, stylized 'M' and a clear 'Godden'.

Mark Godden  
Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF THE GROVE DAY CENTRE FOR THE ELDERLY**

**CHARITY NUMBER: 1182474**

I report on the financial statements of the Charity for the year ended 30 June 2025, which are set out on pages 6 to 11 appended to this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.


**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



SK Dexter  
Chartered Accountant  
Grove, Oxon

2 September 2025

**GROVE DAY CENTRE FOR THE ELDERLY  
STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 30 June 2025

	Note	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
<b>Income and endowments from:</b>					
Client fees		27,397		27,397	24,945
Grants	3	4,361		4,361	10,110
Fund raising	4	3,789		3,789	462
Donations and legacies	5	5,436		5,436	2,433
Investments		1,304		1,304	1,499
Other	6	994		994	816
<b>Total Income</b>		<b>43,281</b>	<b>-</b>	<b>43,281</b>	<b>40,265</b>
<b>Charitable activity expenditure on:</b>					
<b>Building costs</b>					
Rent		263		263	269
Utilities	7	1,942		1,942	1,988
Insurance		994		994	929
Telephone and broadband		884		884	501
Maintenance	8	610		610	342
Depreciation - Buildings	11	-	1,857	1,857	1,857
<b>Centre activity costs</b>					
Food		3,940		3,940	3,858
Catering services		2,967		2,967	1,644
Activity supplies		626		626	199
Cleaning supplies		153		153	412
Kitchen supplies		240		240	782
Minor equipment	9	-		-	379
PPE and clothing		14		14	63
Staffing services		343		343	-
Depreciation - Furniture and equipment	11	1,992		1,992	1,485
<b>Management and administration</b>					
Salaries	10	25,560		25,560	26,800
Printing, postage and stationery		61		61	65
Bank charges		302		302	271
Gifts		191		191	205
Staff training		168		168	-
Safeguarding		164		164	104
Website and computer supplies		26		26	89
<b>Total Expenditure</b>		<b>41,440</b>	<b>1,857</b>	<b>43,297</b>	<b>42,242</b>
<b>Net expenditure for the year</b>		<b>1,841</b>	<b>(1,857)</b>	<b>(16)</b>	<b>(1,977)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		48,042	39,966	88,008	89,985
<b>Total funds carried forward</b>		<b>49,883</b>	<b>38,109</b>	<b>87,992</b>	<b>88,008</b>

The notes on pages 8 to 11 form an integral part of these financial statements

**GROVE DAY CENTRE FOR THE ELDERLY  
BALANCE SHEET**

**As at 30 June 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	11	<u>46,076</u>	<u>49,925</u>
<b>Current assets</b>			
Debtors and prepayments	12	1,504	2,480
Cash at bank and in hand	13	<u>41,988</u>	<u>35,866</u>
<b>Total current assets</b>		<u>43,492</u>	<u>38,346</u>
<b>Creditors:</b> amounts falling due within one year	14	1,576	263
<b>Net current assets</b>		<u>41,916</u>	<u>38,083</u>
<b>Total net assets</b>		<u>87,992</u>	<u>88,008</u>
<b>Funds of the charity</b>			
Restricted income funds		38,109	39,966
Unrestricted income funds		<u>49,883</u>	<u>48,042</u>
<b>Total charity funds</b>		<u>87,992</u>	<u>88,008</u>

Approved by the Trustees on 2 September 2025 and signed on their behalf by:

ME Godden  
Treasurer

The notes on pages 8 to 11 form an integral part of these financial statements

For the year ended 30 June 2025

## 1 Basis of preparation

### 1.1 - Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

### 1.2 - Going concern

The trustees are confident about the Charity's ability to continue as a going concern.

They consider that the Charity can continue operating in the current situation and for the foreseeable future.

### 1.3 - Change of accounting policy

The financial statements present a true and fair view and the accounting policies adopted are those outlined in note 2 below.

### 1.4 - Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

### 1.5 - Material prior year errors

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### 2.1 - Reconciliation with previous generally accepted accounting practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

No restatements were required.

### 2.2 - Income

#### *Recognition of income*

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### *Offsetting*

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### *Grants and donations*

These are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### *Government grants*

The charity has received grants in the reporting period as detailed in note 3.

#### *Volunteer help*

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

#### *Income from interest*

This is included in the financial statements when receipt is probable and the amount receivable can be measured reliably.

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2025

**2.3 - Expenditure and liabilities**

***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

***Redundancy cost***

The Charity made no redundancy payments during the reporting period.

***Deferred income***

No material item of deferred income has been included in the financial statements.

***Creditors***

Any creditors the Charity has have been measured at settlement amounts less any trade discounts.

**2.4 - Assets**

***Tangible fixed assets for use by charity***

These are capitalised if they can be used for more than one year and cost more than £200. They are valued at cost.

***Depreciation***

Depreciation is provided on the Day Centre building and furniture at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:-

- Leasehold Land & Buildings: 2% per annum on cost
- Furniture, Fixtures & Fittings: 20% per annum on reducing balance

***Investments***

The Charity has cash on deposit with a maturity date of less than one year.

**3 Grants**

	£	£
	2025	2024
Grove Parish Council - (2024: Boiler replacement)	4,361 <sup>(1)</sup>	2,500
Oxfordshire County Council - Councillor Priority Fund	-	310
Vale of White Horse District Council - Food and Warmth Grant	-	4,500
Wantage Town Council	-	2,800
	<u>4,361</u>	<u>10,110</u>

Note : (1) On 27 June 2025, Grove Parish Council made a donation of £4,350. This included a donation of £589 to pay the PRS/PPL licence for the 12 months to 30 June 2026. This donation and the associated payment will be included in next year's Financial Statements.

**4 Fund raising**

Weekly client raffles (net of prizes)	436	461
Wantage Harmony Concert	2,520	-
Ridgeway Quilters	610	-
Wantage Extravangaza & Local Fetes	223	-
Other fundraising	-	1
	<u>3,789</u>	<u>462</u>

**5 Donations and legacies**

***Unrestricted donations***

Changing Lives	1,000	-
Wantage District Coronation Fund	750	500
Mid Counties Co-op	600	-
Wantage Woman's Institute	500	-
Wantage Methodist Church	-	504
Customers of The Bell, Grove	400	400
The Kingsgrove Trust	400	150
c/o LM Baker (four personal donations)	200	200
The Foresters	200	-
Donations in Memory of Clients	967	506
Other one-off Personal Donations	390	158
Other	29	15
	<u>5,436</u>	<u>2,433</u>

**6 Other**

Solar panels - Feed in tariff	994	816
Sundry	-	-
	<u>994</u>	<u>816</u>

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2025**

	£ 2025	£ 2024
<b>7 Utilities</b>		
Electricity	898	895
Gas	683	649
Water	361	357
Waste collection	-	87
	<u>1,942</u>	<u>1,988</u>
<i>Interior</i>		
Boiler repair and servicing	110	-
Equipment servicing	69	98
General repairs	89	93
Electrical repairs, safety checks and batteries	27	81
Plumbing	29	-
Other	-	10
<i>Exterior</i>		
Drain clearance	113	-
Various repairs	113	-
Window cleaning	60	60
	<u>610</u>	<u>342</u>
<b>8 Minor equipment</b>		
Microwave	-	100
Hot water urn	-	110
Vacuum Cleaner	-	169
	<u>-</u>	<u>379</u>
<b>9 Salaries</b>		

A total of £25,560 was paid to the Manager, Assistant Managers, Cook & Cleaner for their services to the Charity.

The Charity currently has four part time employees which equates to an average of one full time employees for the year with all employee time involved in providing either support services to charitable activities or support to the governance of the charity. No employee received employee benefits of more than £60,000 during the year.

	£			
<b>10 Tangible assets</b>	<i>Leasehold land and buildings</i>	<i>Furniture, fixtures and fittings</i>	<i>Equipment</i>	<i>Total</i>
<b>Cost</b>				
Brought forward	92,858	23,743	1,787	118,388
Additions	-	-	-	-
At 30 June 2025	<u>92,858</u>	<u>23,743</u>	<u>1,787</u>	<u>118,388</u>
<b>Depreciation</b>				
Brought forward	52,892	14,747	824	68,463
Charge for the period	1,857	1,799	193	3,849
At 30 June 2025	<u>54,749</u>	<u>16,546</u>	<u>1,017</u>	<u>72,312</u>
<b>Net book value</b>				
At 30 June 2025	<u>38,109</u>	<u>7,197</u>	<u>770</u>	<u>46,076</u>
At 30 June 2024	<u>39,966</u>	<u>8,996</u>	<u>963</u>	<u>49,925</u>

GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

	£ 2025	£ 2024
<b>11 Debtors and prepayments</b>		
Debtors	610	1,543
Prepayments	894	937
	<u>1,504</u>	<u>2,480</u>
<b>12 Cash at bank and in hand</b>		
Short term deposits	28,765	27,461
Cash at bank	13,014	8,247
Cash in hand	209	158
	<u>41,988</u>	<u>35,866</u>
<b>13 Creditors: amounts falling due within one year</b>		
Creditors	1,483	162
Accruals	93	101
	<u>1,576</u>	<u>263</u>
<b>14 Trustees</b>		

During the period none of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity. Trustees expenses of £Nil were incurred during the period.

**GROVE DAY CENTRE FOR THE ELDERLY**

England & Wales - Charity number 1182474

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# Accounts

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# Grove Day Centre for the Elderly Report and Financial Statements

30 June 2024

Charity No: 1182474

<u>Contents</u>	<u>Page</u>
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-11

GROVE DAY CENTRE FOR THE ELDERLY



School Lane, Grove, Oxon OX12 7LB

Tel: 01235 770074

## **GROVE DAY CENTRE FOR THE ELDERLY REPORT OF THE TRUSTEES**

### **For the year ended 30 June 2024**

The Trustees present their report and financial statements of the Charity for the year ended 30 June 2024.

### **Objectives and activities**

Grove Day Centre for the Elderly was founded in 1988 with the objective to promote the welfare of the elderly and infirm in Grove and its surrounding areas. It achieved charity status in 1992.

On 14 March 2019, this Charitable Incorporated Organisation (CIO) was registered with the Charity Commission and on 1 March 2020, all assets, liabilities, employees, operations, and activities of Grove Day Centre for the Elderly were transferred from the Unincorporated Association Charity No 1010797 to Charity No 1182474.

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The main activities undertaken by the Charity for the public benefit include:

- A twice weekly meeting at the Day Centre on Tuesday and Thursday, providing fellowship, a range of activities and a hot meal.
- A Summer outing and/or annual Christmas luncheon arranged each year.
- Assisting with making transport arrangements each week, to enable all those who wish to take part to do so.
- The Day Centre Manager, Assistants, Cooks, Volunteers and Clients interact and have a close supportive bond.

### **Achievements and performance**

The Centre has continued to provide a valuable service to the local community.

A total of 101 sessions were operated in the current financial year with a total of 999 clients attending (2023: 1,098). The average for the year of 9.89 clients per session is slightly lower than the previous year, and much lower than the pre-pandemic levels of 17.4 clients per session.

Our Volunteer helpers continue to contribute greatly towards the operation of the Day Centre, for which the Charity is very grateful.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2024**

**Financial review**

The financial statements show a net deficit of income over expenditure for the year of £1,979. (2023: Net deficit of £10,316)

The Trustees, Staff and Volunteers are working to promote the Centre with a plan to increase client numbers so that the Centre operates with a surplus.

At the year end the Charity held £35,866 in liquid assets. (2023: £39,166). Although the Day Centre is currently operating with a deficit, the Trustees are of the opinion that they have sufficient resources to enable the Charity to continue to operate for the foreseeable future.

**Structure, governance, and management**

The Charitable Incorporated Organisation (CIO) was established by a constitution adopted on 17 January 2019.

The CIO is managed by the Charity Trustees and helped by a team of dedicated volunteers. Charity Trustee meetings are held regularly during the year to which all Trustees are invited. The Day Centre Manager is also normally invited to attend.

The first Charity Trustees were elected for a term of either 3 or 4 years. Subsequent appointments are made by resolution passed at a properly convened meeting of the Charity Trustees and are for a term of 3 years.

**Reference and administrative details**

Grove Day Centre for the Elderly is registered with the Charity Commission (No. 1182474) and its principal office address is School Lane, Grove, Wantage, Oxon, OX12 7LB.

The following are the names of the Charity Trustees who managed the Charity during the year ended 30 June 2024 or have been appointed up to the date on which these financial statements were approved.

<b>Name</b>	<b>Originally appointed/<i>(Resigned)</i></b>	<b>Office held (if any) and dates of office</b>
Lynfa Blackmore	17 Jan 2019	
Elisabeth Green	24 Jun 2020	Secretary (From 24 Jun 2020)
Mark Godden	14 Jul 2020	Treasurer (From 14 Jul 2020)
Peter Challis	23 Oct 2020/ <i>(10 June 2024)</i>	
Beverley Darlison	11 June 2024	

A new Day Centre Manager, Karann Rowland, was appointed on 1 September 2023.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2024**

**Charity's bankers**

The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT.

CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Approved by the Trustees on 2 September 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'M E Godden', written in a cursive style.

Mark Godden  
Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF THE GROVE DAY CENTRE FOR THE ELDERLY**

**CHARITY NUMBER: 1182474**

I report on the financial statements of the Charity for the year ended 30 June 2024, which are set out on pages 6 to 11 appended to this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

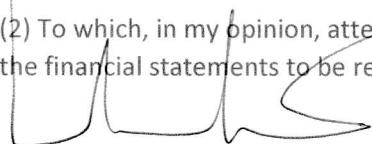
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



SK Dexter  
Chartered Accountant  
Grove, Oxon

2 September 2024

**GROVE DAY CENTRE FOR THE ELDERLY  
STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 30 June 2024

	Note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£
<b>Income and endowments from:</b>					
Client fees		24,945		24,945	27,440
Grants	3	10,110		10,110	-
Fund raising	4	462		462	609
Donations and legacies	5	2,433		2,433	1,290
Investments		1,499		1,499	884
Other	6	816		816	986
<b>Total Income</b>		<b>40,265</b>	<b>-</b>	<b>40,265</b>	<b>31,209</b>
<b>Charitable activity expenditure on:</b>					
<b>Building costs</b>					
Rent		269		269	269
Utilities	7	1,988		1,988	1,660
Insurance		929		929	1,225
Telephone and broadband		501		501	540
Maintenance	8	342		342	1,681
Depreciation - Buildings	11	-	1,857	1,857	1,857
<b>Centre activity costs</b>					
Food		3,858		3,858	3,609
Catering services		1,644		1,644	-
Activity supplies		199		199	108
Cleaning supplies		412		412	142
Kitchen supplies		782		782	263
Minor equipment	9	379		379	30
PPE and clothing		63		63	-
Depreciation - Furniture and equipment	11	1,485		1,485	1,856
<b>Management and administration</b>					
Salaries	10	26,800		26,800	27,976
Printing, postage and stationery		65		65	33
Bank charges		271		271	210
Gifts		205		205	33
Staff training		-		-	-
Safeguarding		104		104	-
Website and computer supplies		89		89	33
<b>Total Expenditure</b>		<b>40,385</b>	<b>1,857</b>	<b>42,242</b>	<b>41,525</b>
<b>Net expenditure for the year</b>		<b>(120)</b>	<b>(1,857)</b>	<b>(1,977)</b>	<b>(10,316)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		48,162	41,823	89,985	100,301
<b>Total funds carried forward</b>		<b>48,042</b>	<b>39,966</b>	<b>88,008</b>	<b>89,985</b>

The notes on pages 8 to 11 form an integral part of these financial statements

GROVE DAY CENTRE FOR THE ELDERLY  
BALANCE SHEET

As at 30 June 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	<u>49,925</u>	<u>49,246</u>
<b>Current assets</b>			
Debtors and prepayments	12	2,480	1,640
Cash at bank and in hand	13	<u>35,866</u>	<u>39,166</u>
<b>Total current assets</b>		<u>38,346</u>	<u>40,806</u>
<b>Creditors: amounts falling due within one year</b>	14	263	67
<b>Net current assets</b>		<u>38,083</u>	<u>40,739</u>
<b>Total net assets</b>		<u>88,008</u>	<u>89,985</u>
<b>Funds of the charity</b>			
Restricted income funds		39,966	41,823
Unrestricted income funds		<u>48,042</u>	<u>48,162</u>
<b>Total charity funds</b>		<u>88,008</u>	<u>89,985</u>

Approved by the Trustees on 2 September 2024 and signed on their behalf by:



ME Godden  
Treasurer

The notes on pages 8 to 11 form an integral part of these financial statements

For the year ended 30 June 2024

## 1 Basis of preparation

### 1.1 - Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

### 1.2 - Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Following the impact of the COVID-19 pandemic on client numbers, Grove Day Centre continues to operating at a loss. In the last 12 months the Grove Day Centre obtained grants from local government bodies to support the operations and significantly reduce the loss. The trustees have reviewed the financial resources and taken actions to minimise expenditure where possible and also to promote the Centre in order to attract new clients and grants. They consider that the Charity can continue operating in the current situation and for the foreseeable future.

### 1.3 - Change of accounting policy

The financial statements present a true and fair view and the accounting policies adopted are those outlined in note 2 below.

### 1.4 - Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

### 1.5 - Material prior year errors

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### 2.1 - Reconciliation with previous generally accepted accounting practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

### 2.2 - Income

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

These are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Government grants**

The charity has received grants in the reporting period as detailed in note 3.

#### **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

#### **Income from interest**

This is included in the financial statements when receipt is probable and the amount receivable can be measured reliably.

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2024

**2.3 - Expenditure and liabilities**

***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

***Redundancy cost***

The Charity made no redundancy payments during the reporting period.

***Deferred income***

No material item of deferred income has been included in the financial statements.

***Creditors***

Any creditors the Charity has have been measured at settlement amounts less any trade discounts.

**2.4 - Assets**

***Tangible fixed assets for use by charity***

These are capitalised if they can be used for more than one year and cost more than £200. They are valued at cost.

***Depreciation***

Depreciation is provided on the Day Centre building and furniture at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:-

- Leasehold Land & Buildings: 2% per annum on cost
- Furniture, Fixtures & Fittings: 20% per annum on reducing balance

***Investments***

The Charity has cash on deposit with a maturity date of less than one year.

	£	£
	2024	2023
<b>3 Grants</b>		
Grove Parish Council - Boiler replacement	2,500	-
Oxfordshire County Council - Councillor Priority Fund	310	-
Vale of White Horse District Council - Food and Warmth Grant	4,500	-
Wantage Town Council	2,800	-
	<u>10,110</u>	<u>-</u>
<b>4 Fund raising</b>		
Weekly client raffles (net of prizes)	461	499
Nail service	-	25
Other fundraising	1	85
	<u>462</u>	<u>609</u>
<b>5 Donations and legacies</b>		
<b><i>Unrestricted donations</i></b>		
Wantage District Coronation Fund	500	500
Wantage Methodist Church	504	-
Customers of The Bell, Grove	400	305
The Kingsgrove Trust	150	150
c/o LM Baker (four personal donations)	200	200
Donations in Memory of Clients	506	-
Other one-off Personal Donations	158	108
Other	15	27
	<u>2,433</u>	<u>1,290</u>
<b>6 Other</b>		
Solar panels - Feed in tariff	816	888
Sundry	-	98
	<u>816</u>	<u>986</u>
<b>7 Utilities</b>		
Electricity	895	595
Gas	649	672
Water	357	300
Waste collection	87	93
	<u>1,988</u>	<u>1,660</u>

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2024

	£ 2024	£ 2023
<b>8 Maintenance</b>		
<i>Interior</i>		
Boiler repair and servicing	-	1,125
Equipment servicing	98	63
General repairs	93	157
Electrical repairs, safety checks and batteries	81	26
Plumbing	-	125
Other	10	-
<i>Exterior</i>		
Gardening/Clearance of Wasp Nest	-	70
Repairs to pathway	-	55
Window cleaning	60	60
	<u>342</u>	<u>1,681</u>
<b>9 Minor equipment</b>		
Toaster	-	30
Microwave	100	-
Hot water urn	110	-
Vacuum Cleaner	169	-
	<u>379</u>	<u>30</u>

**10 Salaries**

A total of £26,800 was paid to the Manager, Assistant Managers, Cook & Cleaner for their services to the Charity. The Charity currently has five part time employees which equates to an average of one full time employees for the year with all employee time involved in providing either support services to charitable activities or support to the governance of the charity. No employee received employee benefits of more than £60,000 during the year.

	£			
<b>11 Tangible assets</b>	<i>Leasehold land and buildings</i>	<i>Furniture, fixtures and fittings</i>	<i>Equipment</i>	<i>Total</i>
<b>Cost</b>				
Brought forward	92,858	19,722	1,787	114,367
Additions	-	4,021	-	4,021
At 30 June 2024	<u>92,858</u>	<u>23,743</u>	<u>1,787</u>	<u>118,388</u>
<b>Depreciation</b>				
Brought forward	51,035	13,503	583	65,121
Charge for the period	1,857	1,244	241	3,342
At 30 June 2024	<u>52,892</u>	<u>14,747</u>	<u>824</u>	<u>68,463</u>
<b>Net book value</b>				
At 30 June 2024	<u>39,966</u>	<u>8,996</u>	<u>963</u>	<u>49,925</u>
At 30 June 2023	<u>41,823</u>	<u>6,219</u>	<u>1,204</u>	<u>49,246</u>

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2024**

	£ 2024	£ 2023
<b>12 Debtors and prepayments</b>		
Debtors	1,543	698
Prepayments	937	942
	<u>2,480</u>	<u>1,640</u>
<b>13 Cash at bank and in hand</b>		
Short term deposits	27,461	30,963
Cash at bank	8,247	7,859
Cash in hand	158	209
Expense floats	-	135
	<u>35,866</u>	<u>39,166</u>
<b>14 Creditors: amounts falling due within one year</b>		
Creditors	162	-
Accruals	101	67
	<u>263</u>	<u>67</u>
<b>15 Trustees</b>		

During the period none of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity. Trustees expenses of £Nil were incurred during the period.

**GROVE DAY CENTRE FOR THE ELDERLY**

England & Wales - Charity number 1182474

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# Accounts

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# Grove Day Centre for the Elderly Report and Financial Statements

30 June 2023

Charity No: 1182474

<u>Contents</u>	<u>Page</u>
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-11

GROVE DAY CENTRE FOR THE ELDERLY



School Lane, Grove, Oxon OX12 7LB

Tel: 01235 770074

## **GROVE DAY CENTRE FOR THE ELDERLY REPORT OF THE TRUSTEES**

### **For the year ended 30 June 2023**

The Trustees present their report and financial statements of the Charity for the year ended 30 June 2023.

#### **Objectives and activities**

Grove Day Centre for the Elderly was founded in 1988 with the objective to promote the welfare of the elderly and infirm in Grove and its surrounding areas. It achieved charity status in 1992.

On 14 March 2019, this Charitable Incorporated Organisation (CIO) was registered with the Charity Commission and on 1 March 2020, all assets, liabilities, employees, operations, and activities of Grove Day Centre for the Elderly were transferred from the Unincorporated Association Charity No 1010797 to Charity No 1182474.

When setting objectives and planning activities the Trustees consider the Charity Commission's public benefit guidance.

The main activities undertaken by the Charity for the public benefit include:

- A twice weekly meeting at the Day Centre on Tuesday and Thursday, providing fellowship, a range of activities and a hot meal.
- A Summer outing and/or annual Christmas luncheon arranged each year.
- Assisting with making transport arrangements each week, to enable all those who wish to take part to do so.
- The Day Centre Manager, Assistants, Cooks, Volunteers and Clients interact and have a close supportive bond.

#### **Achievements and performance**

The Centre has continued to provide a valuable service to the local community.

A total of 101 sessions were operated in the current financial year with a total of 1,098 clients attending (2022: 940). The average for the year of 10.8 clients per session is higher than the previous year, but continues to be lower than the pre-pandemic levels of 17.4 clients per session.

Our Volunteer helpers continue to contribute greatly towards the operation of the Day Centre, for which the Charity is very grateful.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2023**

**Financial review**

The financial statements show a net deficit of income over expenditure for the year of £10,316. (2022: Net deficit of £15,095)

The Trustees, Staff and Volunteers are working to promote the Centre with a plan to increase client numbers so that the Centre operates with a surplus.

At the year end the Charity held £39,166 in liquid assets. (2022: £45,799). Although the Day Centre is currently operating with a deficit, the Trustees are of the opinion that they have sufficient resources to enable the Charity to continue to operate for the foreseeable future.

**Structure, governance, and management**

The Charitable Incorporated Organisation (CIO) was established by a constitution adopted on 17 January 2019.

The CIO is managed by the Charity Trustees and helped by a team of dedicated volunteers. Charity Trustee meetings are held regularly during the year to which all Trustees are invited. The Day Centre Manager is also normally invited to attend.

The first Charity Trustees were elected for a term of either 3 or 4 years. Subsequent appointments are made by resolution passed at a properly convened meeting of the Charity Trustees and are for a term of 3 years.

**Reference and administrative details**

Grove Day Centre for the Elderly is registered with the Charity Commission (No. 1182474) and its principal office address is School Lane, Grove, Wantage, Oxon, OX12 7LB.

The following are the names of the Charity Trustees who managed the Charity during the year ended 30 June 2023 or have been appointed up to the date on which these financial statements were approved.

<b>Name</b>	<b>Originally appointed/(Resigned)</b>	<b>Office held (if any) and dates of office</b>
Eric Hollinrake	17 Jan 2019/ (17 Jan 2023)	
Lynfa Blackmore	17 Jan 2019	
Elisabeth Green	24 Jun 2020	Secretary (From 24 Jun 2020)
Mark Godden	14 Jul 2020	Treasurer (From 14 Jul 2020)
Peter Challis	23 Oct 2020	

The Day Centre Manager, until 31 May 2023, was Judy Hollingsworth. The Trustees are in the process of appointing a new Manager.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2023**

**Charity's bankers**

The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT,  
TSB Bank plc, 44 Market Place, Wantage, Oxon OX 12 8AR (Closed on 4 November 2020) and CCLA,  
Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Approved by the Trustees on 3 August 2023 and signed on their behalf by:



Mark Godden  
Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF THE GROVE DAY CENTRE FOR THE ELDERLY**

**CHARITY NUMBER: 1182474**

I report on the financial statements of the Charity for the year ended 30 June 2023, which are set out on pages 6 to 11 appended to this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

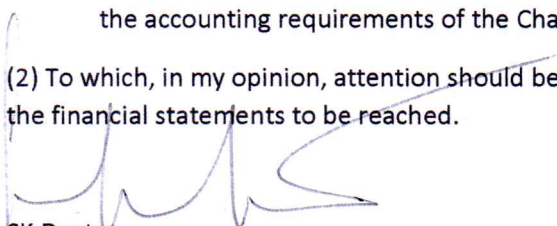
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



SK Dexter  
Chartered Accountant  
Grove, Oxon

3 August 2023

**GROVE DAY CENTRE FOR THE ELDERLY  
STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 30 June 2023

	Note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£
<b><u>Income and endowments from:</u></b>					
Client fees		27,440		27,440	21,213
Fund raising	3	609		609	1,101
Donations and legacies	4	1,290		1,290	3,087
Investments		884		884	74
Other	5	986		986	859
<b>Total Income</b>		<b>31,209</b>		<b>31,209</b>	<b>26,334</b>
<b><u>Charitable activity expenditure on:</u></b>					
<b>Building costs</b>					
Rent		269		269	269
Utilities	6	1,660		1,660	1,503
Insurance		1,225		1,225	1,332
Telephone and broadband		540		540	527
Maintenance	7	1,681		1,681	1,105
Depreciation - Buildings	10	-	1,857	1,857	1,857
<b>Centre activity costs</b>					
Food		3,609		3,609	2,336
Activity supplies		108		108	210
Cleaning supplies		142		142	24
Kitchen supplies		263		263	305
Newspapers		-		-	2
Minor equipment	8	30		30	108
PPE and clothing		-		-	173
Depreciation - Furniture and equipment	10	1,856		1,856	2,024
Loss on disposal of fixed assets		-		-	289
<b>Management and administration</b>					
Salaries	9	27,976		27,976	28,848
Printing, postage and stationery		33		33	68
Bank charges		210		210	125
Gifts		33		33	117
Staff training		-		-	48
Safeguarding		-		-	148
Website and computer supplies		33		33	11
<b>Total Expenditure</b>		<b>39,668</b>	<b>1,857</b>	<b>41,525</b>	<b>41,429</b>
<b>Net (Expenditure)/Income for the year</b>		<b>(8,459)</b>	<b>(1,857)</b>	<b>(10,316)</b>	<b>(15,095)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		56,621	43,680	100,301	115,396
<b>Total funds carried forward</b>		<b>48,162</b>	<b>41,823</b>	<b>89,985</b>	<b>100,301</b>

The notes on pages 8 to 11 form an integral part of these financial statements

**GROVE DAY CENTRE FOR THE ELDERLY  
BALANCE SHEET**

As at 30 June 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	<u>49,246</u>	<u>52,959</u>
<b>Current assets</b>			
Debtors and prepayments	11	1,640	1,608
Cash at bank and in hand	12	<u>39,166</u>	<u>45,799</u>
<b>Total current assets</b>		<u>40,806</u>	<u>47,407</u>
<b>Creditors: amounts falling due within one year</b>	13	67	65
<b>Net current assets</b>		<u>40,739</u>	<u>47,342</u>
<b>Total net assets</b>		<u>89,985</u>	<u>100,301</u>
<b>Funds of the charity</b>			
Restricted income funds		41,823	43,680
Unrestricted income funds		<u>48,162</u>	<u>56,621</u>
<b>Total charity funds</b>		<u>89,985</u>	<u>100,301</u>

Approved by the Trustees on 3 August 2023 and signed on their behalf by:



ME Godden  
Treasurer

The notes on pages 8 to 11 form an integral part of these financial statements

For the year ended 30 June 2023

## 1 Basis of preparation

### 1.1 - Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

### 1.2 - Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the Charity's finances. In particular, when the Grove Day Centre reopened in 2021 the costs were higher and client numbers lower than before the pandemic. Although numbers of clients attending are slowly increasing and fees have been increased, the Centre continues to make a loss on each session. The trustees have reviewed the financial resources and taken actions to minimise expenditure where possible and also to promote the Centre in order to attract new clients. They consider that the Charity can continue operating in the current situation and for the foreseeable future.

### 1.3 - Change of accounting policy

The financial statements present a true and fair view and the accounting policies adopted are those outlined in note 2 below.

### 1.4 - Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

### 1.5 - Material prior year errors

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### 2.1 - Reconciliation with previous generally accepted accounting practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

No restatements were required.

### 2.2 - Income

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

These are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Government grants**

The charity has not received any government grants in the reporting period.

#### **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

#### **Income from interest**

This is included in the financial statements when receipt is probable and the amount receivable can be measured reliably.

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2023

**2.3 - Expenditure and liabilities**

***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

***Redundancy cost***

The Charity made no redundancy payments during the reporting period.

***Deferred income***

No material item of deferred income has been included in the financial statements.

***Creditors***

Any creditors the Charity has have been measured at settlement amounts less any trade discounts.

**2.4 - Assets**

***Tangible fixed assets for use by charity***

These are capitalised if they can be used for more than one year and cost more than £200. They are valued at cost.

***Depreciation***

Depreciation is provided on the Day Centre building and furniture at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:-

- Leasehold Land & Buildings: 2% per annum on cost
- Furniture, Fixtures & Fittings: 20% per annum on reducing balance

***Investments***

The Charity has cash on deposit with a maturity date of less than one year.

	£	£
	2023	2022
<b>3 Fund raising</b>		
Weekly client raffles (net of prizes)	499	831
Nail service	25	18
Grove Extravaganza	-	102
Other fundraising	85	150
	<u>609</u>	<u>1,101</u>
<b>4 Donations and legacies</b>		
<b><i>Unrestricted donations</i></b>		
Wantage District Coronation Fund	500	500
Customers of The Bell, Grove	305	460
The Kingsgrove Trust	150	150
Grove Village Hall	-	100
Funeral collections	-	625
Other	335	1,252
	<u>1,290</u>	<u>3,087</u>
<b>5 Other</b>		
Solar panels - Feed in tariff	888	859
Sundry	98	-
	<u>986</u>	<u>859</u>
<b>6 Utilities</b>		
Electricity	595	604
Gas	672	541
Water	300	265
Waste collection	93	93
	<u>1,660</u>	<u>1,503</u>

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2023**

	£ 2023	£ 2022
<b>7 Maintenance</b>		
<i>Interior</i>		
Boiler repair and servicing	1,125	105
Equipment servicing	63	571
General repairs	157	22
Electrical repairs, safety checks and batteries	26	302
Plumbing	125	-
Other	-	45
<i>Exterior</i>		
Gardening/Clearance of Wasp Nest	70	-
Repairs to pathway	55	-
Window cleaning	60	60
	<u>1,681</u>	<u>1,105</u>
<b>8 Minor equipment</b>		
Toaster	30	-
Hot water urn	-	53
Trolley	-	55
	<u>30</u>	<u>108</u>

**9 Salaries**

A total of £27,976 was paid to the Manager, Assistant Managers, Cooks & Cleaner for their services to the Charity. The Charity currently has five part time employees which equates to an average of one full time employees for the year with all employee time involved in providing either support services to charitable activities or support to the governance of the charity. No employee received employee benefits of more than £60,000 during the year.

	£			
<b>10 Tangible assets</b>	<i>Leasehold land and buildings</i>	<i>Furniture, fixtures and fittings</i>	<i>Equipment</i>	<i>Total</i>
<b>Cost</b>				
Brought forward and At 30 June 2023	<u>92,858</u>	<u>19,722</u>	<u>1,787</u>	<u>114,367</u>
<b>Depreciation</b>				
Brought forward	49,178	11,948	282	61,408
Charge for the period	1,857	1,555	301	3,713
At 30 June 2023	<u>51,035</u>	<u>13,503</u>	<u>583</u>	<u>65,121</u>
<b>Net book value</b>				
At 30 June 2023	<u>41,823</u>	<u>6,219</u>	<u>1,204</u>	<u>49,246</u>
At 30 June 2022	<u>43,680</u>	<u>7,774</u>	<u>1,505</u>	<u>52,959</u>

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2023**

	£ 2023	£ 2022
<b>11 Debtors and prepayments</b>		
Debtors	698	488
Prepayments	942	1,120
	<u>1,640</u>	<u>1,608</u>
<b>12 Cash at bank and in hand</b>		
Short term deposits	30,963	35,079
Cash at bank	7,859	10,145
Cash in hand	209	375
Expense Floats	135	200
	<u>39,166</u>	<u>45,799</u>
<b>13 Creditors: amounts falling due within one year</b>		
Creditors	-	-
Accruals	67	65
	<u>67</u>	<u>65</u>
<b>14 Trustees</b>		

During the period none of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity. Trustees expenses of £Nil were incurred during the period.

**GROVE DAY CENTRE FOR THE ELDERLY**

England & Wales - Charity number 1182474

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# Accounts

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# Grove Day Centre for the Elderly

## Report and Financial Statements

30 June 2022

Charity No: 1182474

<u>Contents</u>	<u>Page</u>
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-11

GROVE DAY CENTRE FOR THE ELDERLY



School Lane, Grove, Oxon OX12 7LB

Tel: 01235 770074

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES**

**For the year ended 30 June 2022**

The Trustees present their report and financial statements of the Charity for the year ended 30 June 2022.

**Objectives and activities**

Grove Day Centre for the Elderly was founded in 1988 with the objective to promote the welfare of the elderly and infirm in Grove and its surrounding areas. It achieved charity status in 1992.

On 1 March 2019, this Charitable Incorporated Organisation (CIO) was created and on 1 March 2020, all assets, liabilities, employees, operations, and activities of Grove Day Centre for the Elderly were transferred from the Unincorporated Association Charity No 1010797 to Charity No 1182474.

When setting objectives and planning activities the Trustees consider the Charity Commission's public benefit guidance.

The main activities undertaken by the Charity for the public benefit include:

- A twice weekly meeting at the Day Centre on Tuesday and Thursday, providing fellowship, a range of activities and a hot meal.
- A Summer outing and/or annual Christmas luncheon arranged each year.
- Assisting with making transport arrangements each week, to enable all those who wish to take part to do so.
- The Day Centre Manager, Assistants, Cooks, Volunteers and Clients interact and have a close supportive bond.

**Achievements and performance**

After reopening on 6 May 2021, following closures due to COVID-19, the Centre has continued to provide a valuable service to the local community.

A total of 101 sessions were operated in the current financial year with a total of 940 clients attending. The average for the year of 9.3 clients per session is lower than the pre-pandemic levels of 17.4 clients per session, although numbers are increasing with an average of 10.5 clients in June 2022.

As before the lockdown, our Volunteer helpers continue to contribute greatly towards the operation of the Day Centre, for which the Charity is very grateful.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2022**

**Financial review**

The financial statements show a net deficit of income over expenditure for the year of £15,095. (2021: Net deficit of £21,308)

As noted last year, the Centre re-opened following COVID-19 with reduced client numbers and increased costs. Client fees were increased to £25 per session with effect from 1 January 2022 which along with small increases in client numbers is helping to keep the deficit to a manageable number. The Trustees, Staff and Volunteers are working to promote the Centre with a plan to increase client numbers to 20 per session by 1 January 2025, at which stage the Centre will be operating at a profit.

At the year end the Charity held £45,799 in liquid assets. (2021: £58,071). Although the Day Centre is currently operating at a loss, the Trustees are of the opinion that they have sufficient resources to enable the Charity to continue to operate for the foreseeable future.

**Structure, governance, and management**

The Charitable Incorporated Organisation (CIO) was established by a constitution adopted on 17 January 2019.

The CIO is managed by the Charity Trustees and helped by a team of dedicated volunteers. Charity Trustee meetings are held regularly during the year to which all Trustees are invited. The Day Centre Manager is also normally invited to attend.

The first Charity Trustees were elected for a term of either 3 or 4 years. Subsequent appointments are made by resolution passed at a properly convened meeting of the Charity Trustees and are for a term of 3 years.

**Reference and administrative details**

Grove Day Centre for the Elderly is registered with the Charity Commission (No. 1182474) and its principal office address is School Lane, Grove, Wantage, Oxon, OX12 7LB.

The following are the names of the Charity Trustees who managed the Charity during the year ended 30 June 2022 or have been appointed up to the date on which these financial statements were approved.

<b>Name</b>	<b>Originally appointed/(Resigned)</b>	<b>Office held (if any) and dates of office</b>
Eric Hollinrake	17 Jan 2019	Treasurer (17 Jan 2019 – 14 Jul 2020)
Jean Russell	17 Jan 2019/ (11 Jan 2022)	
Lynfa Blackmore	17 Jan 2019	
Elisabeth Green	24 Jun 2020	Secretary (From 24 Jun 2020)
Mark Godden	14 Jul 2020	Treasurer (From 14 Jul 2020)
Peter Challis	23 Oct 2020	

The Day Centre Manager during the year was Judy Hollingsworth

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2022**

**Charity's bankers**

The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT,  
TSB Bank plc, 44 Market Place, Wantage, Oxon OX 12 8AR (Closed on 4 November 2020) and CCLA,  
Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Approved by the Trustees on 12 September 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'ME Godden', written in a cursive style.

Mark Godden  
Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF THE GROVE DAY CENTRE FOR THE ELDERLY**

**CHARITY NUMBER: 1182474**

I report on the financial statements of the Charity for the year ended 30 June 2022, which are set out on pages 6 to 11 appended to this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

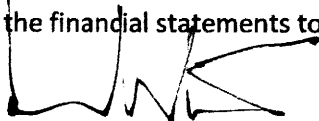
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



SK Dexter  
Chartered Accountant  
Grove, Oxon

12 September 2022

GROVE DAY CENTRE FOR THE ELDERLY  
STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 June 2022

	Note	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
<b><u>Income and endowments from:</u></b>					
Client fees		21,213		21,213	3,200
Grants received	3				12,985
Fund raising	4	1,101		1,101	223
Donations and legacies	5	3,087		3,087	520
Investments		74		74	24
Other	6	859		859	773
<b>Total Income</b>		<b>26,334</b>		<b>26,334</b>	<b>17,725</b>
<b><u>Charitable activity expenditure on:</u></b>					
<b>Building costs</b>					
Rent		269		269	269
Utilities	7	1,503		1,503	815
Insurance		1,332		1,332	1,278
Telephone and broadband		527		527	521
Maintenance	8	1,105		1,105	3,951
Depreciation - Buildings	11		1,857	1,857	1,857
<b>Centre activity costs</b>					
Food		2,336		2,336	371
Activity supplies		210		210	38
Cleaning supplies		24		24	272
Kitchen supplies		305		305	511
Newspapers		2		2	
Minor equipment	9	108		108	999
PPE and clothing		173		173	320
Depreciation - Furniture and equipment	11	2,024		2,024	2,163
Loss on disposal of fixed assets		289		289	
<b>Management and administration</b>					
Salaries	10	28,848		28,848	24,801
Printing, postage and stationery		68		68	112
Bank charges		125		125	9
Gifts		117		117	30
Staff training		48		48	416
Subscriptions and associations					25
Safeguarding		148		148	144
Website and computer supplies		11		11	131
<b>Total Expenditure</b>		<b>39,572</b>	<b>1,857</b>	<b>41,429</b>	<b>39,033</b>
<b>Net (Expenditure)/Income for the year</b>		<b>(13,238)</b>	<b>(1,857)</b>	<b>(15,095)</b>	<b>(21,308)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		69,859	45,537	115,396	136,704
<b>Total funds carried forward</b>		<b>56,621</b>	<b>43,680</b>	<b>100,301</b>	<b>115,396</b>

The notes on pages 8 to 11 form an integral part of these financial statements

**GROVE DAY CENTRE FOR THE ELDERLY  
BALANCE SHEET**

As at 30 June 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	<u>52,959</u>	<u>55,949</u>
<b>Current assets</b>			
Debtors and prepayments	12	1,608	1,510
Cash at bank and in hand	13	<u>45,799</u>	<u>58,071</u>
<b>Total current assets</b>		<u>47,407</u>	<u>59,581</u>
<b>Creditors: amounts falling due within one year</b>	14	65	134
<b>Net current assets</b>		<u>47,342</u>	<u>59,447</u>
<b>Total net assets</b>		<u>100,301</u>	<u>115,396</u>
<b>Funds of the charity</b>			
Restricted income funds		43,680	45,537
Unrestricted income funds		<u>56,621</u>	<u>69,859</u>
<b>Total charity funds</b>		<u>100,301</u>	<u>115,396</u>

Approved by the Trustees on 12 September 2022 and signed on their behalf by:



ME Godden  
Treasurer

The notes on pages 8 to 11 form an integral part of these financial statements

For the year ended 30 June 2022

## 1 Basis of preparation

### 1.1 - Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

### 1.2 - Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The COVID-19 pandemic has had an impact on the Charity's finances. In particular, when the Grove Day Centre reopened in 2021 the costs were higher and client numbers lower than before the pandemic. Although numbers of clients attending are slowly increasing and fees have been increased, the Centre continues to make a loss on each session. The trustees have reviewed the financial resources and taken actions to minimise expenditure where possible and also to promote the Centre in order to attract new clients. They consider that the Charity can continue operating in the current situation and for the foreseeable future.

### 1.3 - Change of accounting policy

The financial statements present a true and fair view and the accounting policies adopted are those outlined in note 2 below.

### 1.4 - Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

### 1.5 - Material prior year errors

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### 2.1 - Reconciliation with previous generally accepted accounting practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

No restatements were required.

### 2.2 - Income

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

These are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Government grants**

The charity has not received any government grants in the reporting period as detailed in note 3.

#### **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

#### **Income from interest**

This is included in the financial statements when receipt is probable and the amount receivable can be measured reliably.

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2022

**2.3 - Expenditure and liabilities**

***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

***Redundancy cost***

The Charity made no redundancy payments during the reporting period.

***Deferred income***

No material item of deferred income has been included in the financial statements.

***Creditors***

Any creditors the Charity has have been measured at settlement amounts less any trade discounts.

**2.4 - Assets**

***Tangible fixed assets for use by charity***

These are capitalised if they can be used for more than one year and cost more than £200. They are valued at cost.

***Depreciation***

Depreciation is provided on the Day Centre building and furniture at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:-

- Leasehold Land & Buildings: 2% per annum on cost
- Furniture, Fixtures & Fittings: 20% per annum on reducing balance

***Investments***

The Charity has cash on deposit with a maturity date of less than one year.

	£ 2022	£ 2021
<b>3 Grants received</b>		
Coronavirus Job Retention Scheme		12,985
		<u>12,985</u>
<b>4 Fund raising</b>		
Weekly client raffles (net of prizes)	831	95
Nail service	18	17
Grove Extravaganza	102	
Other fundraising	150	111
	<u>1,101</u>	<u>223</u>
<b>5 Donations and legacies</b>		
<b><i>Unrestricted donations</i></b>		
Wantage District Coronation Fund	500	500
Customers of The Bell, Grove	460	
The Kingsgrove Trust	150	
Grove Village Hall	100	
Funeral collections	625	
Other	1,252	20
	<u>3,087</u>	<u>520</u>
<b>6 Other</b>		
Solar panels - Feed in tariff	<u>859</u>	<u>773</u>
<b>7 Utilities</b>		
Electricity	604	356
Gas	541	175
Water	265	192
Waste collection	93	92
	<u>1,503</u>	<u>815</u>

**GROVE DAY CENTRE FOR THE ELDERLY**  
**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2022

	£ 2022	£ 2021
<b>8 Maintenance</b>		
<i>Interior</i>		
Boiler repair and servicing	105	870
Decorating the hall & kitchen		560
Equipment servicing	571	808
Tiling and flooring repairs	22	710
Electrical repairs, safety checks and batteries	302	211
Solar power repair		222
Other	45	10
<i>Exterior</i>		
Gardening		550
Window cleaning	60	10
	<u>1,105</u>	<u>3,951</u>
<b>9 Minor equipment</b>		
Epson printer		90
Contactless card reader		155
Sanitiser, soap, towel, apron and glove dispensers		564
Thermometers		79
Cash box and key safe		44
Vacuum cleaner		49
Hot water urn	53	
Trolley	55	
Other items (Below £20 per item)		18
	<u>108</u>	<u>999</u>

**10 Salaries**

A total of £28,848 was paid to the Manager, Assistant Managers, Cooks & Cleaner for their services to the Charity. The Charity has six part time employees which equates to an average of 1.2 full time employees for the year with all employee time involved in providing either support services to charitable activities or support to the governance of the charity. As a result of the Coronavirus Pandemic, all staff were placed on furlough and/or flexible furlough leave from 1 April 2020 to 30 April 2021. No employee received employee benefits of more than £60,000 during the year.

	£			
<b>11 Tangible assets</b>	<i>Leasehold land and buildings</i>	<i>Furniture, fixtures and fittings</i>	<i>Equipment</i>	<i>Total</i>
<b>Cost</b>				
Brought forward	92,858	19,417	1,412	113,687
Additions		805	375	1,180
Disposals		(500)		(500)
At 30 June 2022	<u>92,858</u>	<u>19,722</u>	<u>1,787</u>	<u>114,367</u>
<b>Depreciation</b>				
Brought forward	47,321	10,417		57,738
Charge for the period	1,857	1,742	282	3,881
Disposals		(211)		(211)
At 30 June 2022	<u>49,178</u>	<u>11,948</u>	<u>282</u>	<u>61,408</u>
<b>Net book value</b>				
At 30 June 2022	<u>43,680</u>	<u>7,774</u>	<u>1,505</u>	<u>52,959</u>
At 30 June 2021	<u>45,537</u>	<u>9,000</u>	<u>1,412</u>	<u>55,949</u>

**GROVE DAY CENTRE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2022**

	£ 2022	£ 2021
<b>12 Debtors and prepayments</b>		
Debtors	488	349
Prepayments	1,120	1,161
	<u>1,608</u>	<u>1,510</u>
<b>13 Cash at bank and in hand</b>		
Short term deposits	35,079	50,005
Cash at bank	10,145	7,683
Cash in hand	375	183
Expense Floats	200	200
	<u>45,799</u>	<u>58,071</u>
<b>14 Creditors: amounts falling due within one year</b>		
Creditors		42
Accruals	65	92
	<u>65</u>	<u>134</u>
<b>15 Trustees</b>		

During the period none of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity. Trustees expenses of £Nil were incurred during the period.

**GROVE DAY CENTRE FOR THE ELDERLY**

England & Wales - Charity number 1182474

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# Accounts

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# Grove Day Centre for the Elderly Report and Financial Statements

30 June 2021

Charity No: 1182474

<u>Contents</u>	<u>Page</u>
Report of the Trustees	2-4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-10

GROVE DAY CENTRE FOR THE ELDERLY



School Lane, Grove, Oxon OX12 7LB

Tel: 01235 770074

## **GROVE DAY CENTRE FOR THE ELDERLY REPORT OF THE TRUSTEES**

### **For the year ended 30 June 2021**

The Trustees present their report and financial statements of the Charity for the year ending on 30 June 2021.

### **Objectives and activities**

Grove Day Centre for the Elderly was founded in 1988 with the objective to promote the welfare of the elderly and infirm in Grove and its surrounding areas. It achieved charity status in 1992.

On 1 March 2019, this Charitable Incorporated Organisation (CIO) was created and on 1 March 2020, all assets, liabilities, employees, operations, and activities of Grove Day Centre for the Elderly were transferred from the Unincorporated Association Charity No 1010797 to Charity No 1182474.

When setting objectives and planning activities the Trustees consider the Charity Commission's public benefit guidance.

The main activities undertaken by the Charity for the public benefit include:

- A twice weekly meeting at the Day Centre on Tuesday and Thursday, providing fellowship, a range of activities and a hot meal.
- A Summer outing and/or annual Christmas luncheon arranged each year.
- Assisting with making transport arrangements each week, to enable all those who wish to take part to do so.
- The Day Centre Manager, Assistants, Cook, Volunteers and Clients interact and have a close supportive bond.

### **Achievements and performance**

After transferring all the operations to the CIO on 1 March 2020, due to the COVID-19 pandemic, the Day Centre remained closed until May 2021.

All staff employed by the Charity were placed on Furlough Leave with effect from 1 April 2020. The Day Centre Manager was placed on Flexible Furlough Leave with effect from 1<sup>st</sup> July 2020 and began preparing for the re-opening of the Day Centre. On 1<sup>st</sup> September 2020, the remaining 3 employees were placed on Flexible Furlough Leave and continued preparation to reopen the Day Centre on Tuesday 24<sup>th</sup> November 2020.

Unfortunately a second lockdown was put into operation by the Government on 5<sup>th</sup> November 2020 and all staff were again placed on Furlough Leave from that date. Whilst on Furlough, staff were completing on-line training to bring their skills & knowledge up to date.

The Centre was finally opened with reduced numbers of clients and additional COVID-19 preventative measures on 6<sup>th</sup> May 2021. As before the lockdown, our volunteer helpers continue to contribute greatly towards the operation of the Day Centre, for which the Charity is very grateful.

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2021**

**Financial review**

The financial statements show a net deficit of income over expenditure for the year of £21,308. (2020: Net surplus of £6,552)

Due to the COVID-19 pandemic, the Day Centre was closed for the majority of the year. During this period of closure, although Coronavirus Job Retention scheme grants were received from the Government, this only covered up to 80% of the employee's salaries whilst on furlough. In addition extra costs were incurred on COVID-19 related safety measures to ensure that the Day Centre could reopen in May 2021 with reduced client numbers.

At the year end the Charity held £58,071 in liquid assets. (2020: £76,251). Although the Day Centre is currently operating at a loss, the Trustees are of the opinion that they have sufficient resources to enable the Charity to continue until such time as the Day Centre can increase client numbers.

**Structure, governance, and management**

The Charitable Incorporated Organisation (CIO) was established by a Constitution adopted on 17 January 2019.

The CIO is managed by the Charity Trustees and helped by a team of dedicated volunteers. Charity Trustee meetings are held regularly during the year to which all Trustees are invited. The Day Centre Manager is also normally invited to attend.

The first Charity Trustees were elected for a term of either 3 or 4 years. Subsequent appointments are made by resolution passed at a properly convened meeting of the Charity Trustees and are for a term of 3 years.

**Reference and administrative details**

Grove Day Centre for the Elderly is registered with the Charity Commission (No. 1182474) and its principal office address is: School Lane, Grove, Wantage, Oxfordshire, OX12 7LB.

The following are the names of the Charity Trustees who managed the Charity during the year ended 30 June 2020 or have been appointed up to the date on which these financial statements were approved.

<b>Name</b>	<b>Appointed/(Resigned)</b>	<b>Office held (if any) and dates of office</b>
Eric Hollinrake	17 Jan 2019	Treasurer (17 Jan 2019 – 14 Jul 2020)
Jean Russell	17 Jan 2019	
Lynfa Blackmore	17 Jan 2019	
Elisabeth Green	24 Jun 2020	Secretary (From 24 Jun 2020)
Mark Godden	14 Jul 2020	Treasurer (From 14 Jul 2020)
Peter Challis	23 Oct 2020	

The Day Centre Manager during the year was Judy Hollingsworth

**GROVE DAY CENTRE FOR THE ELDERLY  
REPORT OF THE TRUSTEES (CONTINUED)**

**For the year ended 30 June 2020**

Charity's Bankers

The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT,  
TSB Bank plc, 44 Market Place, Wantage, Oxfordshire OX 12 8AR (Closed on 4<sup>th</sup> November 2020) and  
CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Conversion to CIO

On 1st March 2020, all the operations, interest, assets, liabilities, and contracts were transferred from the Unincorporated Association (Charity No: 1010797) to the Charitable Incorporated Organisation (Charity No: 1182474) under a vesting declaration dated 26th February 2020.

Subsequently, the Charity Commission registered the merger of the two charities and removed Charity No 1010797 from the register of charities.

Independent Examination

As the income within the reporting period is below £25,000, the Trustees have confirmed with the Charity Commission that an independent examiners report is not required.

Approved by the Trustees on 2 September 2021 and signed on their behalf by:



Mark Godden  
Treasurer

**GROVE DAY CENTRE FOR THE ELDERLY  
STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 30 June 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 4 Months
		£	£	£	£
<b>Income and endowments from:</b>					
Client fees		3,200		3,200	0
Grants received	3	12,985		12,985	16,445
Fund raising	4	223		223	23
Donations & legacies	5	520		520	442
Investments		24		24	84
Other	6	772		772	880
<b>Total Income</b>		<b>17,725</b>	<b>0</b>	<b>17,725</b>	<b>17,874</b>
<b>Charitable Activity Expenditure on:</b>					
<b>Building Costs</b>					
Rent		269		269	50
Utilities	7	815		815	483
Insurance		1,278		1,278	128
Telephone & Broadband		521		521	257
Maintenance	8	3,951		3,951	0
Depreciation - Buildings		0	1,857	1,857	619
<b>Centre Activity Costs</b>					
Food		371		371	21
Activity Supplies		38		38	0
Cleaning Supplies		272		272	7
Kitchen Supplies		511		511	2
Minor Equipment	9	999		999	198
PPE & Clothing		321		321	0
Depreciation - Furniture & Equipment		2,163		2,163	612
<b>Management &amp; Administration</b>					
Salaries	10	24,801		24,801	7,574
Printing, Postage & Stationery		112		112	55
Bank Charges		9		9	30
Gifts		30		30	0
Legal & Professional		0		0	200
Staff Training		416		416	594
Subscriptions & Associations		25		25	25
Safeguarding		144		144	468
Website & Computer Supplies		131		131	0
<b>Total Expenditure</b>		<b>37,176</b>	<b>1,857</b>	<b>39,033</b>	<b>11,322</b>
Net (Expenditure)/Income for the year		(19,451)	(1,857)	(21,308)	6,552
Transfer between funds		0		0	0
<b>Net movement in funds</b>		<b>(19,451)</b>	<b>(1,857)</b>	<b>(21,308)</b>	<b>6,552</b>
Reconciliation of funds:					
Total funds brought forward		89,310	47,394	136,704	-
Transferred from Charity No: 1010797	16	-	-	-	130,152
<b>Total funds carried forward</b>		<b>69,859</b>	<b>45,537</b>	<b>115,396</b>	<b>136,704</b>

The notes on pages 7 to 10 form an integral part of these financial statements

**GROVE DAY CENTRE FOR THE ELDERLY  
BALANCE SHEET**

**As at 30 June 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible Assets	11	<u>55,949</u>	<u>58,209</u>
<b>Current Assets</b>			
Debtors and Prepayments	12	1,510	3,967
Cash at Bank and in hand	13	<u>58,071</u>	<u>76,251</u>
<b>Total Current Assets</b>		<u>59,581</u>	<u>80,218</u>
Creditors: amounts falling due within one year	14	134	1,723
<b>Net Current Assets</b>		<u>59,447</u>	<u>78,495</u>
<b>Total Net Assets</b>		<u>115,396</u>	<u>136,704</u>
<b>Funds of the Charity</b>			
Restricted income funds		45,537	47,394
Unrestricted income funds		69,859	89,310
<b>Total Charity funds</b>		<u>115,396</u>	<u>136,704</u>

Approved by the Trustees on 2 September 2021 and signed on their behalf by:



ME Godden  
Treasurer

The notes on pages 7 to 10 form an integral part of these financial statements

For the year ended 30 June 2021

## 1 Basis of preparation

### 1.1 - Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

### 1.2 - Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The COVID-19 pandemic has had an impact on the Charity's income. In particular, as the Grove Day Centre was closed until May 2021 due to the pandemic client fees were significantly lower than in previous years.

to the CIO. This loss of income has been offset by grants received from

HMRC via the Coronavirus Job Retention Scheme. This enabled the Charity to retain its employees on furlough.

The trustees have reviewed the financial resources and taken actions to minimise expenditure where possible.

They consider that the Charity can continue operating in the current situation and for the foreseeable future.

### 1.3 - Change of accounting policy

The financial statements present a true and fair view and the accounting policies adopted are those outlined in note 2 below.

### 1.4 - Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

### 1.5 - Material prior year errors

No material prior year errors have been identified in the reporting period.

## 2 Accounting policies

### 2.1 - Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

No restatements were required.

### 2.2 - Income

#### *Recognition of income*

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### *Offsetting*

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### *Grants and donations*

These are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### *Government grants*

The charity has received government grants in the reporting period as detailed in note 3.

#### *Volunteer help*

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

#### *Income from interest*

This is included in the financial statements when receipt is probable and the amount receivable can be measured reliably.

For the year ended 30 June 2021

**2.3 - Expenditure and liabilities**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Redundancy cost**

The Charity made no redundancy payments during the reporting period.

**Deferred income**

No material item of deferred income has been included in the financial statements.

**Creditors**

The Charity has creditors which are measured at settlement amounts less any trade discounts

**2.4 - Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year and cost more than £200. They are valued at cost.

**Depreciation**

Depreciation is provided on the Day Centre building and furniture at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:-

- Leasehold Land & Buildings: 2% per annum on cost
- Furniture, Fixtures & Fittings: 20% per annum on reducing balance

**Investments**

The Charity has cash on deposit with a maturity date of less than one year.

	£ 2021	£ 2020
<b>3 Grants received</b>		
COVID Business Rates Grant	-	10,000
Coronavirus Job Retention Scheme	12,985	4,496
Oxfordshire County Council - Councillor Priority Grant	-	1,600
Waitrose Community Matters	-	349
	<u>12,985</u>	<u>16,445</u>
<b>4 Fund raising</b>		
Weekly Client Raffles (net of prizes)	95	-
Nail Service	17	-
Other Fundraising	111	23
	<u>223</u>	<u>23</u>
<b>5 Donations &amp; legacies</b>		
<b>Unrestricted donations</b>		
Coronation Fund	500	200
Co-operative funeralcare	-	142
Wantage & Abingdon Methodist Church	-	100
Other Donations	20	-
	<u>520</u>	<u>442</u>
<b>6 Other</b>		
Solar Panels - Feed in Tariff	<u>772</u>	<u>880</u>
<b>7 Utilities</b>		
Electricity	356	394
Gas	175	160
Water	192	(81)
Waste Collection	92	10
	<u>815</u>	<u>483</u>

**GROVE DAY CENTRE FOR THE ELDERLY**  
**NOTES TO THE financial statements**

For the year ended 30 June 2021

	£	£
	2021	2020
<b>8 Maintenance</b>		
<i>Interior</i>		
Boiler repair & servicing	870	-
Decorating the Hall & Kitchen	560	-
Equipment Servicing	808	-
Tiling & Flooring repairs	710	-
Electrical repairs, Safety checks & Batteries	211	-
Solar Power repair	222	-
Window Cleaning	10	-
Other	10	-
<i>Exterior</i>		
Gardening	550	-
	<u>3,951</u>	<u>0</u>
<b>9 Minor Equipment</b>		
Epson Printer	90	-
Contactless Card Reader	155	-
Sanitiser, Soap, Towel, Apron & Glove Dispensers	564	-
Thermometers	79	-
Cash Box & Key Safe	44	-
Vacuum Cleaner	49	-
Plate Warmer	-	156
Other items (Below £20 per item)	18	42
	<u>999</u>	<u>198</u>

**10 Salaries**

A total of £24801 was paid to the Manager, Assistant Managers, Cook & Cleaner for their services to the Charity. The Charity has five part time employees which equates to an average of 1.2 full time employees for the year with all employee time involved in providing either support services to charitable activities or support to the governance of the charity. As a result of the Coronavirus Pandemic, all staff were placed on furlough and/or flexible furlough leave from 1 April 2020 to 30 April 2021. No employee received employee benefits of more than £60,000 during the year.

	£			
<b>11 Tangible Assets</b>	<i>Leasehold Land &amp; Buildings</i>	<i>Furniture, Fixtures &amp; Fittings</i>	<i>Equipment</i>	<i>Total</i>
<b>Cost</b>				
Brought Forward	92,858	19,069	0	111,927
Additions	0	348	1,412	1,760
Disposals	0	0	0	0
At 30 June 2021	<u>92,858</u>	<u>19,417</u>	<u>1,412</u>	<u>113,687</u>
<b>Depreciation</b>				
Brought Forward	45,464	8,254	0	53,718
Charge for the period	1,857	2,163	0	4,020
Disposals	0	0	0	0
At 30 June 2021	<u>47,321</u>	<u>10,417</u>	<u>0</u>	<u>57,738</u>
<b>Net Book Value</b>				
At 30 June 2021	<u>45,537</u>	<u>9,000</u>	<u>1,412</u>	<u>55,949</u>
At 30 June 2020	<u>47,394</u>	<u>10,815</u>	<u>0</u>	<u>58,209</u>

	£	£
	2021	2020
<b>12 Debtors and Prepayments</b>		
Debtors	349	2,821
Prepayments	1,161	1,146
	<u>1,510</u>	<u>3,967</u>

<b>13 Cash at Bank and in hand</b>		
Short term deposits	50,005	63,716
Cash at bank	7,683	12,516
Cash in hand	183	19
Expense Floats	200	-
	<u>58,071</u>	<u>76,251</u>

**GROVE DAY CENTRE FOR THE ELDERLY**  
**NOTES TO THE financial statements**

For the year ended 30 June 2021

	£	£
	2021	2020
<b>14 Creditors: amounts falling due within one year</b>		
Creditors	42	644
Accruals	92	1,079
	<u>134</u>	<u>1,723</u>

**15 Trustees**

During the period none of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity. Trustees expenses of £Nil were incurred during the period.

**16 Transfer from an Unincorporated Charitable Organisation**

On 1st March 2020, the following assets & liabilities were transferred in from an unincorporated charity (No: 1010797)

	£
	2020
Leasehold Land & Buildings	48,013
Furniture, Fixtures & Fittings	9,177
Short term deposits	63,632
Cash at bank	14,508
Cash in hand	122
Accruals	(5,300)
<b>Total Net Assets</b>	<u>130,152</u>