

Grove Day Centre for the Elderly
Report and Financial Statements
30 June 2021
Charity No: 1182474

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GROVE DAY CENTRE for the Elderly



School Lane, Grove, Oxon OX12 7LB

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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 1st July 2020 and began preparing for the re-opening of the Day Centre. On 1st September 2020, the remaining 3 employees were placed on Flexible Furlough Leave and continued preparation to reopen the Day Centre on Tuesday 24th November 2020.

Unfortunately a second lockdown was put into operation by the Government on 5th 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 6th 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.

Name	Appointed/(Resigned)	Office held (if any) and dates of office
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 4th 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
		£	£	£	£
Income and endowments from:					
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
Total Income		17,725	0	17,725	17,874
Charitable Activity Expenditure on:					
Building Costs					
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
Centre Activity Costs					
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
Management & Administration					
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
Total Expenditure		37,176	1,857	39,033	11,322
Net (Expenditure)/Income for the year		(19,451)	(1,857)	(21,308)	6,552
Transfer between funds		0		0	0
Net movement in funds		(19,451)	(1,857)	(21,308)	6,552
Reconciliation of funds:					
Total funds brought forward		89,310	47,394	136,704	-
Transferred from Charity No: 1010797	16	-	-	-	130,152
Total funds carried forward		69,859	45,537	115,396	136,704

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

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	11	<u>55,949</u>	<u>58,209</u>
Current Assets			
Debtors and Prepayments	12	1,510	3,967
Cash at Bank and in hand	13	<u>58,071</u>	<u>76,251</u>
Total Current Assets		<u>59,581</u>	<u>80,218</u>
Creditors: amounts falling due within one year	14	134	1,723
Net Current Assets		<u>59,447</u>	<u>78,495</u>
Total Net Assets		<u>115,396</u>	<u>136,704</u>
Funds of the Charity			
Restricted income funds		45,537	47,394
Unrestricted income funds		<u>69,859</u>	<u>89,310</u>
Total Charity funds		<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
3 Grants received		
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>
4 Fund raising		
Weekly Client Raffles (net of prizes)	95	-
Nail Service	17	-
Other Fundraising	111	23
	<u>223</u>	<u>23</u>
5 Donations & legacies		
<i>Unrestricted donations</i>		
Coronation Fund	500	200
Co-operative funeralcare	-	142
Wantage & Abingdon Methodist Church	-	100
Other Donations	20	-
	<u>520</u>	<u>442</u>
6 Other		
Solar Panels - Feed in Tariff	<u>772</u>	<u>880</u>
7 Utilities		
Electricity	356	394
Gas	175	160
Water	192	(81)
Waste Collection	92	10
	<u>815</u>	<u>483</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.

12 Debtors and Prepayments

13 Cash at Bank and in hand

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GROVE DAY CENTRE FOR THE ELDERLY
NOTES TO THE financial statements

For the year ended 30 June 2021

	£ 2021	£ 2020
14 Creditors: amounts falling due within one year		
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)
Total Net Assets	<u><u>130,152</u></u>