

Grove Day Centre for the Elderly
Report and Financial Statements
30 June 2022
Charity No: 1182474

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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.

Name	Originally 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/ (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.

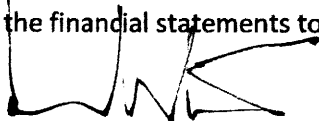
Independent examiner's statement

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
		£	£	£	£
Income and endowments from:					
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
Total Income		26,334		26,334	17,725
Charitable activity expenditure on:					
Building costs					
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
Centre activity costs					
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	
Management and administration					
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
Total Expenditure		39,572	1,857	41,429	39,033
Net (Expenditure)/Income for the year		(13,238)	(1,857)	(15,095)	(21,308)
Reconciliation of funds:					
Total funds brought forward		69,859	45,537	115,396	136,704
Total funds carried forward		56,621	43,680	100,301	115,396

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

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
3 Grants received		
Coronavirus Job Retention Scheme		12,985
		<u>12,985</u>
4 Fund raising		
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>
5 Donations and legacies		
<i>Unrestricted donations</i>		
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>
6 Other		
Solar panels - Feed in tariff	<u>859</u>	<u>773</u>
7 Utilities		
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
8 Maintenance		
<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>
9 Minor equipment		
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.

	<i>Leasehold land and buildings</i>	<i>Furniture, fixtures and fittings</i>	<i>Equipment</i>	£ <i>Total</i>
11 Tangible assets				
Cost				
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>
Depreciation				
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>
Net book value				
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
12 Debtors and prepayments		
Debtors	488	349
Prepayments	1,120	1,161
	<u>1,608</u>	<u>1,510</u>
13 Cash at bank and in hand		
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>
14 Creditors: amounts falling due within one year		
Creditors		42
Accruals	65	92
	<u>65</u>	<u>134</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.