

**Grove Day Centre for the Elderly**  
**Report and Financial Statements**  
**30 June 2023**  
**Charity No: 1182474**

| <b><u>Contents</u></b>            | <b><u>Page</u></b> |
|-----------------------------------|--------------------|
| 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:

A handwritten signature in black ink, appearing to read 'M 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 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.

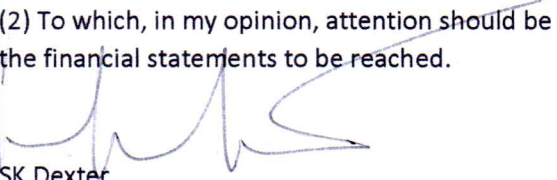
**Independent examiner's statement**

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>Income and endowments from:</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>Charitable activity expenditure on:</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**

|   | <b>Notes</b> | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|---|--------------|-------------------|-------------------|
| <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.



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.

|                                       | £<br>2023    | £<br>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**

|   | £<br>2023    | £<br>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.

|                                     | <i>Leasehold land and<br/>buildings</i> | <i>Furniture, fixtures and<br/>fittings</i> | <i>Equipment</i> | £<br><i>Total</i> |
|-------------------------------------|---|---|------------------|-------------------|
| <b>10 Tangible assets</b>           |   |   |                  |                   |
| <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               | <u>1,857</u>                            | <u>1,555</u>                                | <u>301</u>       | <u>3,713</u>      |
| 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**

|  | £<br>2023     | £<br>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.