

Grove Day Centre for the Elderly
Report and Financial Statements
30 June 2024
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 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.

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 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.

Name	Originally appointed/(Resigned)	Office held (if any) and dates of office
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/ (10 June 2024)	
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 'ME 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 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.

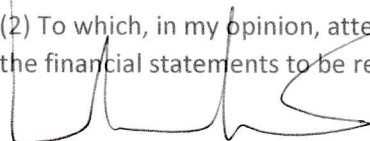
Independent examiner's statement

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
		£	£	£	£
Income and endowments from:					
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
Total Income		40,265	-	40,265	31,209
Charitable activity expenditure on:					
Building costs					
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
Centre activity costs					
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
Management and administration					
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
Total Expenditure		40,385	1,857	42,242	41,525
Net expenditure for the year		(120)	(1,857)	(1,977)	(10,316)
Reconciliation of funds:					
Total funds brought forward		48,162	41,823	89,985	100,301
Total funds carried forward		48,042	39,966	88,008	89,985

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

3 Grants

Grove Parish Council - Boiler replacement
Oxfordshire County Council - Councillor Priority Fund
Vale of White Horse District Council - Food and Warmth Grant
Wantage Town Council

£	£
2024	2023
2,500	-
310	-
4,500	-
2,800	-
<u>10,110</u>	<u>-</u>

4 Fund raising

Weekly client raffles (net of prizes)
Nail service
Other fundraising

461	499
-	25
1	85
<u>462</u>	<u>609</u>

5 Donations and legacies

Unrestricted donations

Wantage District Coronation Fund
Wantage Methodist Church
Customers of The Bell, Grove
The Kingsgrove Trust
c/o LM Baker (four personal donations)
Donations in Memory of Clients
Other one-off Personal Donations
Other

500	500
504	-
400	305
150	150
200	200
506	-
158	108
15	27
<u>2,433</u>	<u>1,290</u>

6 Other

Solar panels - Feed in tariff
Sundry

816	888
-	98
<u>816</u>	<u>986</u>

7 Utilities

Electricity
Gas
Water
Waste collection

895	595
649	672
357	300
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
8 Maintenance		
<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>
9 Minor equipment		
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.

	Leasehold land and buildings	Furniture, fixtures and fittings	Equipment	£ Total
11 Tangible assets				
Cost				
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>
Depreciation				
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>
Net book value				
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
12 Debtors and prepayments		
Debtors	1,543	698
Prepayments	937	942
	<u>2,480</u>	<u>1,640</u>
13 Cash at bank and in hand		
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>
14 Creditors: amounts falling due within one year		
Creditors	162	-
Accruals	101	67
	<u>263</u>	<u>67</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.