

Grove Day Centre for the Elderly
Report and Financial Statements
30 June 2025
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 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.

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)
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, reading 'M Godden' in a cursive script.

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.

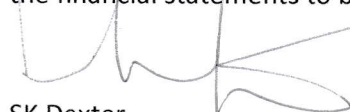
Independent examiner's statement

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
		£	£	£	£
Income and endowments from:					
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
Total Income		43,281	-	43,281	40,265
Charitable activity expenditure on:					
Building costs					
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
Centre activity costs					
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
Management and administration					
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
Total Expenditure		41,440	1,857	43,297	42,242
Net expenditure for the year		1,841	(1,857)	(16)	(1,977)
Reconciliation of funds:					
Total funds brought forward		48,042	39,966	88,008	89,985
Total funds carried forward		49,883	38,109	87,992	88,008

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

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	<u>46,076</u>	<u>49,925</u>
Current assets			
Debtors and prepayments	12	1,504	2,480
Cash at bank and in hand	13	<u>41,988</u>	<u>35,866</u>
Total current assets		<u>43,492</u>	<u>38,346</u>
Creditors: amounts falling due within one year	14	1,576	263
Net current assets		<u>41,916</u>	<u>38,083</u>
Total net assets		<u><u>87,992</u></u>	<u><u>88,008</u></u>
Funds of the charity			
Restricted income funds		38,109	39,966
Unrestricted income funds		<u>49,883</u>	<u>48,042</u>
Total charity funds		<u><u>87,992</u></u>	<u><u>88,008</u></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 ⁽¹⁾ 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
4,361	10,110

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
3,789	462	

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
5,436	2,433	

6 Other

Solar panels - Feed in tariff	994	816
Sundry	-	-
994	816	

GROVE DAY CENTRE FOR THE ELDERLY
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

	£ 2025	£ 2024
7 Utilities		
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>
8 Minor equipment		
Microwave	-	100
Hot water urn	-	110
Vacuum Cleaner	-	169
	<u>-</u>	<u>379</u>
9 Salaries		

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.

	Leasehold land and buildings	Furniture, fixtures and fittings	Equipment	£ Total
10 Tangible assets				
Cost				
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>
Depreciation				
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>
Net book value				
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
11 Debtors and prepayments		
Debtors	610	1,543
Prepayments	894	937
	<u>1,504</u>	<u>2,480</u>
12 Cash at bank and in hand		
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>
13 Creditors: amounts falling due within one year		
Creditors	1,483	162
Accruals	93	101
	<u>1,576</u>	<u>263</u>
14 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.