

THE OVER DAY CENTRE ASSOCIATION

England & Wales · Charity number 1196202

Details

Status Registered

Legal form CIO

Registered 2021-10-19

Register [View on the Charity Commission register](#)

Contact

Address Over Day Centre
Drings Close
Over
Cambridge
CB24 5NZ

Phone 01954231807

Email care@overdaycentre.co.uk

Website <https://www.overdaycentre.co.uk/>

Activities

Objects: THE OBJECT OF THE CIO IS THE RELIEF OF THOSE IN NEED BY REASON OF AGE, ILL HEALTH OR DISABILITY BY MAINTAINING AND ENHANCING THE QUALITY OF THE LIVES OF THOSE FRAIL AND OLDER PEOPLE LIVING IN OVER AND OTHER CAMBRIDGESHIRE VILLAGES, IN ORDER TO COMBAT LONELINESS AND PROVIDE RESPITE TO THEIR CARERS THUS EXTENDING THE TIME THAT THEY CAN CONTINUE TO LIVE HAPPILY AND SAFELY IN THEIR OWN HOME OR COMMUNITY, BY PROVIDING:O AFFORDABLE DAY CARE THAT IS BOTH ENJOYABLE AND STIMULATING.O TRANSPORT TO THE DAY CENTRE.O OTHER SUPPORT SERVICES.

Activities: We provide day care for frail and elderly from the villages around Over. Food and refreshments are prepared on our premises for our clients whilst they are with us. Bathing and care are provided for clients. Activities and entertainment takes place during the day. We have our own minibus which is used to transport our clients and members of the local community.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£170,423	£215,671	-	-
2024-03-31	£142,721	£195,483	-	-
2023-03-31	£98,181	£150,894	-	-

Trustees

Name	Role	Appointed
David Alan Barker	Chair	2021-10-19
Alaine Bunce		2026-02-06
Claire Blewett		2026-01-21
David Robert Raven		2021-10-19
Nigel Mark Poulter		2021-10-19
Roger Day		2022-10-13

THE OVER DAY CENTRE ASSOCIATION

England & Wales - Charity number 1196202

Accounts

ANNUAL REPORT 2024-25



OVER DAY CENTRE



CONTENTS

CHAIR'S REPORT	4
IMPACT REPORT: HOW WE MADE A DIFFERENCE IN 2024-2025	9
CLIENT DEMOGRAPHICS & NUMBERS	14
OUR STRUCTURE, GOVERNANCE AND MANAGEMENT	16
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	19
BALANCE SHEET	20
CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS	21
NOTES TO THE FINANCIAL STATEMENTS	24
ACCOUNTING POLICIES	26
TREASURER'S SUMMARY REPORT	28
CENTRE MANAGER'S REPORT	31
WHAT MAKES US SO SPECIAL	32

CHAIR'S REPORT

The Trustees present their report and accounts for the year ended 31st March 2025

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts which comply with the charity's governing document, the Charities Act 2011 and the statement of recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

To provide day care for the frail or elderly of Over and surrounding villages, to promote and maintain the quality of life for them through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Current Year (2024/2025)

Our financial position

Numbers for the year have shown a marked improvement, at year end we are 64% of our breakeven. Whilst this will still show as a loss for the year, numbers are 31% higher than 2023/24 that is very promising. Increases to client fees and continued increase in client numbers are enabling us to view the new year more positively although we continue to face challenges with increased food, energy and fuel costs. However, we are to invest in solar panels that would have a significant impact on our energy costs.

Client income has increased by 37% on last year, with income of £110,402. Additional income from Parish Councils, CCC & SCDC grants, Charitable actives, Donations, Fundraising & Legacies, increased to £45,751. Along with our investments returning good growth has helped us maintain good levels of reserves, currently around £101,333.

Due to the continued slow return of clients, we are forecasting a loss for the year, approximately £45,248 that will be funded from our reserves. Actions to increase income, attract new clients, are our priority. We are realistic in what we can achieve and the time frame we are working too. With hard work we are confident we will be returning to our breakeven plus position within the next 12 - 18 months.

Planning for the future

There is a new funding structure from Cambridge County Council that we are working through how we can best manage the grant and benefit from the funds that have been allocated to the Day Centre.

Funding available is £24,960 p.a, for three years, a sizeable increase from previous years. Accessing the funds is only possible with new clients attending. To incentivise our clients to book additional days we have agreed with CCC that we will initially provide a discount of £10 per week every client attends the

Day Centre. The scheme has now been expanded to offer £20 for an additional day booked per week, the enhanced scheme starting February 2025.

We hope that the discounts available will help our clients book additional days that will provide vital income to the Day Centre. The scheme will require an amount of administration and we are mindful that the process does not overwhelm our management capacity. Initial indications is proving that the discounts are successful in both client days and income increasing.

Recently we commissioned a review of our Day Centre from a very successful owner of Day Centres in Northampton. The outputs of the report has started a process of review and is helping us form a vision of what the Day Centre needs to provide moving forwards. This is at an early stage, however staff, trustees and volunteers have responded incredibly positively. Working groups have been formed to look at aspects of the Day Centre, build on what we do well and improve on areas that can deliver benefits to our clients and the Day Centre. This is an ongoing process that will evolve over the years, we are simply at the beginning.

Amazing successes and opportunities

Fundraising activities continued with some vigour, partnering with an external fundraiser, that, for the year, we have raised over £35,000 to allocate to capital projects; such as a new accessible garden, furniture and furnishings, new flooring, new kitchen appliances and decorations. Sufficient funds have been raised to commence the redesign and refurbishment of our rear garden - work starting at the end of 2024 and continuing into 2025. Our aim is to provide an accessible space for the enjoyment of our clients with the benefit of being able to both enjoy and grow plants and vegetables. We hope to open our new garden by the summer of 2025. Other projects will be started once we have achieved our target budgets, expected to be early summer 2025.

We are actively applying for grants with major UK businesses, trusts and foundations for maintenance projects that are in urgent need to do. We remain hopeful, although understand that funding is somewhat a lottery.

We were also fortunate to receive £10,000 from South Cabs District Council's 'Zero Carbon Communities' grant for the installation of solar panels. Work will commence next year once permissions and planning have been completed.

Our redesigned website and social media page continues to attract new clients, enabling us to present to our clients' family how their loved ones are enjoying the day with a series of activities, entertainers and visits. A video to use at events and promote the Day Centre is also planned for next year.

We have access to S106 Funding to build an extension and have made plans for a small 'day room' to the front of the building, obtaining budget costs. We expect to see funds released next year once the developer has sold sufficient properties to trigger the release of funds.

Volunteers and activities

We have built a great team of volunteers who help with food preparation, washing up, escorts on our mini bus, gardening, Bike rides, 5Pub, Quiz Night and our Memory Cafe. We are immensely proud of those who run our Memory Cafe, every fourth Saturday, and cooperate closely with Willingham's Memory Box Cafe. Moving into our second year the Café continues to be immensely good fun, exhilarating and rewarding.

In October we started a Saturday Lunch Club that follows the Memory Café. Supported with funds from Cambridge County Council we offer a two course, freshly prepared lunch to diners at a cost of £10. Additional funding has allowed us to offer a loyalty card where diners are eligible for a free lunch every third time.

Entertainment and activities provided daily by our staff ensures our clients are active and participate with a variety of games, crafts, exercise, quizzes, signing. This is continuously evolving to provide variety and enjoyment to all our clients, stimulating their interests and abilities.

Reserves

At the end of the year we have £101,333 assets and reserves. After deducting assets and earmarked provision for the replacement of our minibus and other assets we were left with a little over £21,920 accumulated profit at March 31, 2025. Our general reserves are just over 5 months of gross expenditure.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Risks

Trustees have regularly assessed and monitored the major risks to which the charity was exposed and we are working hard to return our financial position to a more secure position. The impact of Covid 19 has been great, the longer term effect has been reduced client numbers that are slowly returning to pre pandemic levels. This has to be our greatest focus.

Structure, governance and management

If any Trustee has a conflict of interest over any matters being consider they must disclose this and take no part in the discussion or decision.

With Thanks

We are sometimes a little blasé as to what we do and the difference we make. The success of our service we provide is down to the dedication of our staff, volunteers and Trustees generously supported by local Parish Councils, schools and community groups.

We are incredibly grateful for the support that Willingham Parish Council has provided over the years and hope that you are able to continue helping the Over Day Centre. We welcome any questions, comments or suggestions you may have.

Chair of Trustees



David Barker





IMPACT REPORT: HOW WE MADE A DIFFERENCE IN 2024-2025

Client numbers continue to grow year on year, increasing from 49.2% in the year 2023/24 to 64.3% for the year 2024/25. This represents an increase of 31% with a commensurate increase in income. Average weekly client attendance increased from 39% in 2023/24 to around 48% of capacity this year. We are focussed on returning to 'breakeven plus' and are striving to reach our capacity, along with a waiting list, a position we once enjoyed.

Staffing is at a good level, positioning us well to respond to increasing client numbers. Whilst some days are still at a relatively low level, salaries are paid based on full time working so we can respond to the arrival of more clients. We monitor attendance closely and can report that we see a continuously improving picture, albeit slowly.

Client fees were increased to £29.00 later in our previous financial year in response to significant cost of living increases, then further to £35.00 in April 2024. We are keen that our fees remain affordable and competitive, providing best value for an unequalled service. Client feed-back to our fees has been positive and understanding and with new CCC funding we have been able to offer discounts to all that totalled £14,320. We will continue to explore ways that fees can be minimised to offer great value.

Website and Social Media activity continues to make a great impact, leads received via digital media continue to average 1-2 enquiries per month. Social Media actively promotes entertainment and activities at the Day Centre that is very much appreciated by client families with promoting of events and fundraising activities increasing participation and funds raised.

Update on Over Day Centre Business Plan

Completion of our Business Development Plan is a priority for the year, enabling us to commence and fully implement actions. One positive step we took was to invite Fern Overton, owner of Affinity Day Care, to attend the Day Centre and then prepare a report for presentation and discussions by Trustees and our Management Team. This activity we see as an essential process for us to complete.

Fern joined the Day Centre over a five day period, worked with carers, volunteers and clients so that she could form an insight into how we operate, any lessons that may be learned, aspects that work well and others that may be improved. A report was presented to Trustees and management team for discussions and is now forming the basis of our action plan to implement later this year and into next. This is a significant investment in time and funds that we will all be committed to acting upon.

Fundraising

Our Quiz Night, now into its second year, has been added to our two successful events, the 5Pub Challenge and Over Day Centre Bike Rides. The 5Pub Challenge is on round fourteen, enjoyed another sunny day with 214 walkers raising £3,700. Our bike ride has firmly establish itself as our second annual fundraising event, this year offering five challenges to riders with 87 riders raising a little over £2,000. Our second annual Quiz Night welcomed 103 quizzers and raised £1,200.

These events have proved to be incredibly well supported, are great fun and immensely valuable to the Day Centre. The total raised from our fundraising events this year is a little over £6,900, funds being raised for client activities and our new garden area.

In addition, our partnership with an external fundraiser continues and has been an amazing success. Letters were sent to 280 trusts and foundations, with funds being raised for a new garden area, new furniture and flooring - the flooring in desperate need of replacing have seen over 30 years of service.

We received over £35,300 during the year from UK trusts, charities and foundations that will enable us to start work on all our major projects next year.

Local Trusts and Parish Councils donated very generously with over £12,700 donated to our projects and £9,000 towards core costs. We thank 'Over Relief In Need Charity', 'Church & Town Lands Charity', Longstanton Parish Council, Willingham Parish Council and Over Parish Council for their continued support.

We resubmitted an application to SCDC's Zero Carbon Communities Grant Scheme for the installation of Solar Panels. This is an extremely competitive process with fierce competition and we were successful in receiving £10,000 towards the installation of Solar Panels, works to start next year.

In total £73,900 has been raised through fundraising activities, local trusts and parish councils that will be invested in the Day Centre to improve the facility for the benefit of our clients.

Investing in the future

Designs created for a new garden to the rear of the Day Centre with a large flat, accessible patio area, raised beds and small greenhouse were circulated to local contractors for quotations, the decision to appoint NGU Construction taken with a view of starting works early next year.

Quotations were also requested for new flooring to the main day room and hallway along with quotations for new dining chairs and tables - the tables to be 'flip-top' to allow more flexibility in how they are used. Orders for new furniture were placed with delivery due early next year and flooring ordered to be installed over the Easter Weekend.

This is a significant investment by the Day Centre, total costs just over £20,000, however it was agreed that replacement was overdue for 30 year old flooring with a new, easy clean floor and flexible use tables and multi coloured dining chairs would not only brighten the space but be better suited to our client needs.

Following our last AGM a decision was taken that a second minibus would be purchased to increase our reach to villages North and East of the Day Centre. Discussions with prospective clients will be made to evaluate the need and ensure that any investment has good justification and payback.

At some point in the not too distant future we will need to consider replacing our existing minibus. This is a very high cost investment that we will be exploring financing options over the coming months. Our decisions and timing is likely to be influenced by the outcomes of our Business Development Plan.



Ongoing maintenance and Improvements

Local contractors continue to offer their services, in the main, free of charge, some of whom have family members that are at or have been clients of the Day Centre, others just wishing to help. Their generosity is massively helpful and rewarding for all of us, especially considering the continued economic pressures we are all experiencing.

In particular, Andy Tibbet has been enormously helpful, maintaining exterior and interior paintwork. At some point we will look to refresh all areas of the Day Centre, although we will need raise funds to do so.

Volunteers and activities

Volunteers continue to return to the Day Centre, enthusiastically helping with day to day support that's a great help escorting on our mini bus, in the kitchen, running activities, reading to clients or simply at hand to talk to clients.

Staff provide daily entertainment, exercises, games and activities to keep all active. Chair based exercises, a visiting podiatrist are now a regular fixture and, along with our hairdresser provides personal care and a little pampering.

Arts and Crafts are regularly arranged, whether this is for special occasions, birthdays, anniversaries, Easter, the very special occasions of our new King's Coronation or simply to brighten the Day Centre, all are really good fun days with eager participating.

We have a full timetable of varied activities and visits to the Day Centre - a variety of entertainers, ranging from Rock n Roll to Line Dancing, school and preschool visits, Puddleducks that's much loved, visiting speakers, thought for the day readings, gardening with bulb and vegetable planting and canal boat trips and to local farms.

Whilst a significant investment by the Day Centre it is something that is incredibly rewarding and stimulating for all.

Progress against our objectives and key strategic risks

Our key priority is to return client numbers to 'breakeven plus' levels, ultimately to reach our capacity of 28 clients per day with a waiting list of prospective new clients. Client numbers are increasing, however this is still not translating into the same level of client days. Encouraging existing clients to increase attendance will be a quick way to improve our financial position. For the year 2024-25 the average client number was 14 per day, breakeven is 22.

Mondays and Fridays continue to show lower numbers, with stronger numbers mid week. We have been unable to precisely identify the reason, although we suspect with more people working from home at the start and end of the week that family members continue with caring responsibilities.

Marketing and awareness building activities continue to help us reach new clients and, hopefully, encourage existing clients to attend on more days.

Staff costs, as a proportion of our total overheads has reduced slightly, representing 62% of expenditure. This is mainly as a result of expenditure on a replacement bath and commissions paid to our external fundraiser that, if excluded, increases the percentage for wages to 67%. The Trustees again are supportive to retain staff levels so that we can manage the variations in daily numbers and buffer

sickness and holidays, both of which are at 'normal' levels. Trustees agreed to continue meeting our shortfall from reserves, with close monitoring of improvements and expenditure.

Whilst client fees is our most significant income, representing 65% of total income, fundraising and grants are critical to running the Day Centre. We continue to receive grants from our local parish councils, Over Parish Council & Willingham Parish Council that we are enormously gratefully and fundraising events will continue.

Existing Cambridge County Council funding will be maintained to the end of our financial year. The changed funding mechanism we applied for at the end of the year will impact directly on our income, the benefit being that we will be supporting both new and existing clients with discounted fees that we hope will encourage more days to be booked to compensate.

In addition to an external fundraiser, alternative revenue streams continue to be explored including Corporate partnerships. Corporate giving, as one-off gifts, sponsorship, maintaining existing relationships, Social enterprise, etc.

Client reporting

As a key element to welcome new clients to the Day Centre is the 'Client Assessment Form', conducted with the prospective new client and their family.

An assessment is made of the care required, mobility and dietary requirements, along with medical history and any medicines that will need to be administered. The information provided enables us to create a personalised care plan that will be reviewed and evolve over time.

Additional information is recorded that includes hobbies and interests, whether there is a particular music or film that is liked - such as Brass bands, Wildlife, Music and Dancing. These personal preferences can help in grouping clients with similar interests and to help staff provide tailored entertainment.

We continuously discuss with clients and their families whether the meals and refreshments served are of a high quality, any suggested menu changes and what other entertainments and activities should be organised. This has led to an increase in craft based activities, games and events with dancing and singing being very popular.

CLIENT DEMOGRAPHICS & NUMBERS

Client Demographics

The table summarises the average number of clients using the Day Centre and their percentage attendance by village.

2024-25	No per village	% of clients	2023-24	No per village	% of clients
Village					
Over	14	31.1%	Over	11	22.9%
Swavesey	5	11.1%	Willingham	9	18.8%
Longstanton	4	8.9%	Bar Hill	8	16.7%
Willingham	4	8.9%	Longstanton	4	8.3%
Bar Hill	3	6.7%	Swavesey	4	8.3%
Cottenham	2	4.4%	Histon	2	4.2%
Bluntisham	1	2.2%	Boxworth	1	2.1%
Boxworth	1	2.2%	Cambridge	1	2.1%
Cambourne	1	2.2%	Cottenham	1	2.1%
Coton	1	2.2%	Duxford	1	2.1%
Ellesworth	1	2.2%	Impington	1	2.1%
Fen Drayton	1	2.2%	Little Gransden	1	2.1%
Histon	1	2.2%	Oakington	1	2.1%
Impington	1	2.2%	Rampton	1	2.1%
Milton	1	2.2%	Somersham	1	2.1%
Oakington	1	2.2%	Waterbeach	1	2.1%
Rampton	1	2.2%			
Somersham	1	2.2%			
Waterbeach	1	2.2%			
Total Clients (average)	45			48	

Clients, based on a snapshot of March 2025 are slightly lower than last year, however days booked per week has increased. There is an increased number of clients making their own way into the Day Centre as we are now serving a larger geographic coverage. It was raised at our last AGM that a second minibus should be purchased that would increase our outreach to villages North and East of Over. This has been approved by Trustees and we are to action the purchase as a priority.

The Day Centre has been encouraging existing clients to book more days, with a discount scheme created for each week a client attends and additional days booked. This is being funded by the grant awarded by Cambridge County Council. The scheme started in July 2024 with clients offered £10 for each week attended and expanded in January with a further discount of £20.00 for an additional day booked.

For the year we provided discounts totalling £14,320 from CCC funds, with the extended discount scheme generating additional income of £2,310 for nine months of operation in the year 2024-25.

Analysis of web generated enquiries show 12 on-line forms received for the year. Two became new clients, although lower than last year the impact of our website continues to grow.

We continue to see new clients are joining the Day Centre as a result of attending the monthly Memory Café, both Over and Willingham. Although the website cannot be read in isolation, it's encouraging that our investment in our new site is creating new client opportunities.

Client numbers

The Day Centre, now fully open for a five day service is well positioned to welcome more clients with staffing at a level that we can support a full Day Centre. Client numbers have increase to 64% of our breakeven, an increase of 31% on last year, although 52% of our capacity.

Without question it is our primary focus to increase client, daily numbers, both with an increase in clients and multiple days attended.

Summary figures below:

	2024-25	% of breakeven	% of capacity	2023-24	% of breakeven	% of capacity
Total Client Days, pa	259			252		
Spaces Booked	4098	72%	58%	3283	57%	45%
Spaces Billed*	3677	64%	52%	2807	49%	39%
Breakeven Client number, pa	5720			5720		
Capacity based on 28 clients per day	7112			7280		

**client illness or other absenteeism that is billed at 50% of the normal fee. Figures adjusted to account for bank holidays and increased daily fees.*

The increase in client days booked is welcomed, however we continue to work hard to increase the numbers of clients attending daily. Analysis of figures shows that Monday and Friday are the lowest attendance, whilst no stated reason exits, it is our view that with more people working from home Mondays and Fridays has resulted in clients remaining at home on those days.

Encouraging clients to attend on all days is a priority, using entertainments and activities is one way we can achieve this as well as the discount scheme.

OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

Over Day Centre Association is a Charitable incorporated organisation (CIO) registered with the Charity Commission of England under Registration No. 1196202 at the following address: 1 Dring's Close, Over, CB24 5NZ.

The Day Centre aims to maintain and enhance the quality of life for older people living in South Cambridgeshire and neighbouring districts, by helping to combat loneliness and provide respite for their carers and, in doing so, extend the time that they can continue to live happily and safely in their own home. Opportunities are also provided for local people to volunteer to support the above objectives in order to enhance community support and spirit.

Objectives and activities

To maintain and enhance the quality of the lives of those frail and older people living in Over and other Cambridgeshire villages, in order to combat loneliness and provide respite to their carers thus extending the time that they can continue to live happily and safely in their own home or community, by providing:

- affordable Day Care that is both enjoyable and stimulating.
- transport to the Day Centre, where possible, in the Association's own minibus which is adapted to assist those who have mobility problems.
- other support services.

Provide opportunities for local people to volunteer to support the above objects in order to enhance community support and spirit.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

Governance

The Board of Trustees is responsible for governance and strategic direction in order to provide clients with the best care service possible. The Board of Trustees, elected by the Members of Association at the Annual General Meeting, are the charity's trustees and the legal Directors of the company.

The charity's governance is kept under review by the board of trustees to make sure governance structures and procedures are fit for purpose as the charity and environment evolve.

There is a full set of policies and procedures that incorporate the legal requirements of organisations looking after vulnerable adults, as well as the aims/objectives of the Centre, which management, staff, and volunteers are required to follow.

Our Mission

Over Day Centre is a charity that provides a high standard of professional care, catering to individual needs, in an environment that is friendly, engaging, and health and safety conscious. Established in 1989, we have thirty-four years of experience in the care sector and have clients from a variety of Cambridgeshire villages.

We support our clients in their desire to maintain social interaction and to stay as independent and active as possible with opportunities to make new friends and participate in enjoyable activities.

Our goal is to help our clients remain as independent, socially active and physically mobile as possible, so they can continue to live as contributing members of their local community. We're also a support for families who need respite from the emotional and/or physically exhausting challenges of caring for a loved one on a daily basis.

Trustees:

Ordinary Members:

David Barker	Chair
Nigel Poulter	Treasurer
Dave Raven	
Adrian Tranter	

Ex-officio Members:

Roger Day	Parish Council Representative
-----------	-------------------------------

Ex-officio Staff Members:

Hayley Smith	Centre Manager
Graham Waters	
Halina Szulakowska	

Operational Management

The charity has a Centre Manager, an Administrator, three care assistants, a minibus driver, a cook, 'casual' care workers and a team of dedicated volunteers.



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Designated funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	3	16,913	0	16,913	7,397
Charitable activities	4	136,118	0	136,118	117,569
Investments	5	3,092		3,092	2,250
Cambridgeshire County Council - Grant	4	14,300		14,300	15,504
Total Income		170,424	0	170,424	142,721
Expenditure					
Charitable activities	6	69,676	0	69,676	78,304
Salaries	8	145,995	-	145,995	117,179
Total Expenditure		215,671	0	215,671	195,483
Net income before transfers		(45,247)	0	(45,247)	(52,762)
Gain/Loss on investments		0	0		5944
Net Income for the year		(45,247)	0	(45,247)	(46,818)
Fund balances as 1 April 2023		67,167	79,414	146,581	193,400
Fund balanced at 31 March 2024		21,920	79,414	101,334	146,582

The statement of financial activities includes all gains and losses recognised in the year
All income and expenditure derives from continuing activities

BALANCE SHEET

(AS AT 31 MARCH 2023)

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	9		0		0
Tangible assets	10		0		3523
Designated tangible assets	10		3,762		5019
			3,762		8,542
Current assets					
Debtors	11	10,615		8,902	
Other Debtors		2,640		135,198	
Payments in Advance		1,586		1,907	
Cash at bank		142,014		9,480	
Cash at bank and in hand		1,637		491	
		158,492		155,978	
Creditors: amounts falling due within one year		(60,920)		(17,938)	
Net current assets			97,572		138,040
Total assets less current liabilities			101,334		146,582
Income funds					
Designated funds			79,414		79,413
Unrestricted funds			21,920		67,169
			101,334		146,582

The accounts were approved by the Executive Committee on 20 October 2023

Chair - David Barker

Trustee - Nigel Poulter




CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

	2025		2024	
	£	£	£	£
Donations and gifts		10,853		7,397
Charitable activities				
Unrestricted funds:				
Cambridgeshire County Council		14,300		15,504
Client Fees		110,402		80,330
Fundraising events etc		28,359		34,609
New Tables and Chairs/New Bath		11,050		12,278
		164,111		142,721
Investments				
Bank and Building Society Interest		3,078		1,348
Epworth Unit Trust		14		902
Unit Trusts		0		5,944
		3,092		8,194

In the application of the charity's accounting policies, the trustees are required to make historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

	Unrestricted funds	Designated funds	Total 2025	Total 2024
	£	£	£	£
Charitable activities				
Staff costs	145,995		145,995	117,179
Depreciation and impairment	3,523	1,257	4,780	5,724
Food for clients	11,791		11,791	10,416
Cost of maintenance & Utilities	10,429		10,429	9,160
Office Costs	16,046		16,046	14,998
Client transport	3,629		3,629	9,101
Insurance	3,900		3,900	3,601
Craft etc	1,969		1,969	3,128
Fundraising Costs	22		22	3,956
Bath provided per Fundraising	0		0	12,278
Chairs and Tables	11,050		11,050	0
	208,354	1,257	209,611	189,541

Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees.

	2025	2024
Employees		
Number of employees		
The average monthly number of employees during the year:	8	8
	£	£
Employment costs		
Wages and salaries	136,153	113,900
Social security costs	3,670	1,127
Pension contribution	6,173	2,152
	145,996	117,179



NOTES TO THE FINANCIAL STATEMENTS

(YEAR ENDED 31ST MARCH 2023)

	Leasehold Building	Motor Vehicles	Fixtures & Fittings	Total 2025
	£	£	£	£
Fixed assets				
Cost brought forward - 1 April 2022	9,517	68,485	36,732	114,734
Additions	-	-	-	0
Cost carried forward - 31 March 2023	9,517	68,485	36,732	114,734
Depreciation at 1 April 2022	8,806	63,467	33,919	100,468
Charge for the year	711	1,256	2,813	4,780
Depreciation at 31 March 2023	9,517	64,723	36,731	105,247
Net Book Value as 1 April 2022	711	5,019	2,812	8,542
Net Book Value as 31 March 2023	0	3,762	0	3,762

The leasehold property is held on a peppercorn rent for 999 years commenced in 2000.

	Total 2025	Total 2024
	£	£
Debtors		
Amounts falling due within one year:		
Trade debtors	10,615	8,902
Other debtors	2,640	135,198
Payments in advance	1,586	1,907
	14,841	146,007
Creditors amounts falling due within one year		
Trade creditors	10,540	2,283
PAYE	0	4,572
Money held for specific purposes	45,806	5,042
Holiday Pay	0	2,239
Pension	0	438
Accruals and deferred income	3,884	3,364
	691	
	60,921	17,938

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance 01-Apr-24	Movement in incoming resources	Resources expended	Balance at 31-Mar-25
		£		£
Minibus Fund	5,019		(1,257)	3,762
Minibus Replacement	76,486	1,257		77,743
Specific Donations	5,042	6,007	(11,050)	0
Cash at Bank				
	86,547	7,264	(12,307)	81,505

Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Total
	£		£
Fund balances at 31 March 2043 are represented by:			
Tangible assets	0	3,762	3,762
Current Investment	0	0	0
Current assets/(liabilities)	21,919	75,652	97,571
	21,919	79,414	101,333

Reserves policy

The Day Centre has a policy of holding at least 50% in reserves in case of unforeseen circumstances. Whilst we continuously review client fees, it is not possible to increase them by the amount needed to break even.

This year we increased fees by 13% with a further increase planned at the start of our next financial year of 10%. The balance will be met from our reserves, with further increases in client fees next year not being ruled out. This will be discussed with our clients and their families to ensure the Day Centre remains affordable.

A full copy of our 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023' is available by request

ACCOUNTING POLICIES

Charity Information: Over Day Centre Association is a public benefit entity.

Accounting convention

These accounts have been prepared in accordance with FRS 101 "The Financial Reporting Standards in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice as it applies to FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Report) Regulation 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to the Regulation but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2019 are the first accounts of Over Day Centre Association prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are affected by the transition to FRS 102.

Going concern

At the time of approval the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the

foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparation in the accounts.

Charitable funds

Unrestricted funds are available for at the discretion of the Trustees work in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific condition by donors that the capital must be maintained by the charity.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance condition require deferral of the amount. Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

Expenditure is included on an accrual basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net it depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Land & buildings	- 10% p.a straight line
Plant, Fittings & equipment	- 25% p.a. straight line
Fixture Fittings & equipment	- 50% p.a. straight line
Motor vehicle	- 25% reducing balance

The gain or loss arising on the disposal of an assets is determined as the difference between the sale proceeds and carrying value of the assets, and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of risks specific to the asset for which the estimates of cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amounts. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued as a revaluation decrease.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprised direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for consideration are measured lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Basic financial liabilities

Basis financial liabilities, including creditors and bank loan are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the futures receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligation to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade

creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation of financial liabilities

Financial liabilities are derecognised when the charity's contract obligation expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or provide termination benefits.

TREASURER'S SUMMARY REPORT

Financial position regarding income and expenditure for the year ended 31st March 2025.

Income	March 2025		March 2024	
	£		£	
Client Fees	111,402	65.1%	80,330	55.2%
Cambridgeshire County Council	14,300	8.4%	15,504	10.7%
Over Parish Council	6,000	3.5%	5,000	3.4%
Over Parish Council		0.0%	276	0.2%
Willingham Parish Council	3,000	1.8%	3,000	2.1%
Longstanton Parish Council	1,100	0.6%		0.0%
Galons Charity	750	0.4%	750	0.5%
Bike Ride & the Sponsored Walk		0.0%	5,496	3.8%
Donation etc	£9,203	5.4%	7,397	5.1%
Quiz	£1,147	0.7%	971	0.7%
Client Activity Income	1,831	1.1%		0.0%
Miscellaneous	1,336	0.8%	2,984	2.1%
Interest on Investment (Epworth)	14	0.0%	903	0.6%
Interest on Redwood Bank	2,833	1.7%	1,322	0.9%
Interest on CAF etc	245	0.1%	26	0.0%
Increase in Unit Trusts		0.0%	5,944	4.1%
Rent	900	0.5%	540	0.4%
Trinity Services	£6,060	3.5%	2,700	1.9%
New Bath		0.0%	12,278	8.4%
New Furniture	£11,050	6.5%		0.0%
Total Income	171,171		145,421	

The bath costs have been excluded from the income as this would distort the figures.

Similarly with the new furniture.

The client fees were £125,702 compared to £95,904 the previous year.

Therefore income is £154,061. (2024 - 130,443)

Payments	March 2025		March 2024	
	£		£	
Wages	145,995	67.7%	117,179	61.5%
Food cost	11,742	5.4%	10,416	5.5%
Gas and electricity	5,994	2.8%	5,233	2.7%
Diesel, repair, and insurance for minibus	4,424	2.1%	10,080	5.3%
Depreciation (excluding Minibus)	3,523	1.6%	4,044	2.1%
Depreciation of Minibus	1,257	0.6%	1,680	0.9%
General Insurance	2,918	1.4%	2,621	1.4%
Telephone & Internet	1,291	0.6%	1,167	0.6%
SCDC Waste & Water Rates	1,999	0.9%	2,003	1.1%
Maintenance	2,962	1.4%	1,925	1.0%
Office Costs	2,163	1.0%	3,062	1.6%
Household Expenses	1,745	0.8%	1,742	0.9%
Website etc	4,554	2.1%	6,720	3.5%
Recruitment Fees	1,742	0.8%	944	0.5%
HR Fees	3,000	1.4%		0.0%
Craft Etc.	2,227	1.0%	3,128	1.6%
Bike Ride Expenses		0.0%	772	0.4%
Walk Costs		0.0%	424	0.2%
Training	1,029	0.5%	2,442	1.3%
Miscellaneous	6,060	2.8%	2,700	1.4%
Bath Costs		0.0%	12,278	6.4%
New Furniture	£11,050	5.1%		
Total Expenditure	215,675		190,560	



CENTRE MANAGER'S REPORT

This has been a busy year for our charity with the number of clients continuing to increase and Over Day Centre finding that we are supporting more elderly people from villages that are farther afield.

Our staff continue to provide a high level of professional care, including assisting with mobility issues, working with dementia clients, offering a free bathing service, helping with personal care and administering medications. Our priority, however, is to provide social interaction, friendship and varied activities. We want our clients to look forward to spending the day with us and to have the opportunity to make new friends. For some, our charity is their only opportunity to socialise; and spending time with others is key to maintaining mental and emotional well-being.

Client activities include musical events, chair-based exercise classes, crafts, quizzes, tabletop games, baking, planting up bulbs and plants: staff strive to vary what's going on and plan ahead. We're lucky that we have a number of volunteers who support us by providing free entertainment, such as Rebecca Mitchell and Gary Brown, who are both singers and Deborah Walker's Line Dancers.

Nev Tait and Simon Shore, from Swavesey Camera Club also give frequent talks about their travels, whilst showing beautiful photo presentations. We do also have visits from dog owners through the 'Pets As Therapy' charity (which have proved incredibly popular). Our thanks to Michelle Tracy, Nick Beveridge and Cee Symons.

Clients have also had the chance to go on day trips, such as visiting the Oliver Cromwell Museum in Huntingdon and our very popular picnic on a narrowboat owned by the Ladybird Boat Trust.

Over Day Centre works to support the families of our clients who act as 24hr-carers looking after a partner/parent. These people are often neglected; even though they are stressed physically and emotionally by their loved one's aging process, and have to adjust their own lives to become carers.

Our charity is also involved with local secondary schools to provide work experience opportunities, and we support Cambridge Regional College by offering placements to students who are undertaking studies in Health and Social Care.

My thanks, as always, is extended to the staff and volunteers who work so hard to make the Day Centre so special. The dedication of these people is incredible and is very much valued by me, the clients, and the trustees. I would also like to thank the community car care schemes, OWLS and Cottenham Car Care, for all the support they give to our clients.

HAYLEY SMITH, CENTRE MANAGER

WHAT MAKES US SO SPECIAL

Professionally qualified staff able to administer medication, assist with personal hygiene, trained in Moving and Handling, all ensuring clients are well cared for, comfortable and safe

A bespoke fully accessible building with a social day room, installed Phonak Hearing Loop System, designated dining area, professional kitchen, disabled toilets, staff toilet, bathroom with bath & shower facilities, hairdressing salon all to provide a welcoming space for all.

Ongoing daily client assessments for the creation of personal, bespoke care plans that are reviewed monthly to ensure all staff are aware of any changes in a client's health and wellbeing. Families are always welcome to speak with members of staff about concerns, or to seek advice.

Free minibus service with wheelchair tail lift to transport our clients safely to and from Over Day Centre. Drivers and escorts receive MiDAS 1 and First Aid training to ensure safe transit of our clients. Without this service many of our clients would not be able to attend the Day Centre.

Assisted bathing facility with hydraulic height-adjustable bath. Offering supervised bathing and shower to all our clients, the bath much loved helping family members who struggle to assist their loved one at home. Trained staff to help move clients safely, upholding their dignity.

Freshly cooked 2-course lunch prepared by trained cooks. Level 2 Food Hygiene for Catering completed by all staff to ensure we follow strict regulations of the Food Standards Agency with annual inspections to maintain the highest standards, meet any dietary requirements & cater for any allergies.

Neighbouring Over Surgery and Pharmacy providing easy access to our clients for medications and treatments accompanied where required by our carers. A focus on health and wellbeing of our clients being paramount.

Varied activities every day that includes external entertainers, crafts, quizzes, Bingo, group-led games, singing, dance and exercise. Stimulating for all, mind and body recognising that a health body helps maintain our clients wellbeing.

Organised day trips provided as an inclusive element of the day without clients needing to pay an additional fee. Each year there are a variety of excursions to local tea rooms, community farms and picnics to enhance the Day Centre's offer.

Working with young people with the opportunity to socialise and create friendships between the older community. Facilitating work experience for students: Duke of Edinburgh Award Scheme, work placements to Sixth Form students, encourage visits from local preschools, Scout Groups, Primary & Secondary Schools to perform or lead activities key in expanding knowledge of careers in social care

Community benefit the Day Centre provides the opportunity to hire our minibus or premises in support of their community projects or volunteering to help support our charity by helping in the kitchen, serving afternoon teas, escorting on the minibus, helping with the gardening, or supporting fundraising events.





The Over Day Centre Association
1Drings Close, Over
CambridgeCB24 5NZ

T: 01954 231807

www.overdaycentre.co.uk

Registered Charity No:1196202

THE OVER DAY CENTRE ASSOCIATION

England & Wales - Charity number 1196202

Accounts

ANNUAL REPORT 2023-24



OVER DAY CENTRE



CONTENTS

CHAIR'S REPORT.....	4
IMPACT REPORT: HOW WE MADE A DIFFERENCE IN 2023-2024.....	9
CLIENT DEMOGRAPHICS & NUMBERS	14
OUR STRUCTURE, GOVERNANCE AND MANAGEMENT	16
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES.....	19
BALANCE SHEET	20
CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS	21
NOTES TO THE FINANCIAL STATEMENTS.....	24
ACCOUNTING POLICIES.....	26
TREASURER'S SUMMARY REPORT	28
CENTRE MANAGER'S REPORT	31
WHAT MAKES US SO SPECIAL	34
CLIENT & FAMILY FEEDBACK	36
HAPPY BIRTHDAY TO US	39

CHAIR'S REPORT

The Trustees present their report and accounts for the year ended 31st March 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts which comply with the charity's governing document, the Charities Act 2011 and the statement of recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

To provide day care for the frail or elderly of Over and surrounding villages, to promote and maintain the quality of life for them through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Current Year (2023/2024)

The Budget

We started the year as a five day service, although numbers remain low. Whilst numbers are still hovering around 50% of our breakeven, activity to increase awareness of the Day Centre continues with the development of our website, social media, posters and flyers.

Client income is much reduced, impacting directly on our income. Grants from local Parish Councils, Charities, fund-raising activities and donations, along with our investments have helped stabilised our financial position, our good levels of reserves enable us to maintain staffing levels and pay.

Cambridge County Council changed their funding mechanism with a new 'Older Adults Social Inclusion Grant'. We were fortunate to secure £24,960 per annum over a 3 year period. This is incredibly beneficial and welcomed. Use of the funds can only be used on new client days, final details of how we can use the funds are in discussion with a scheme to start in the summer of 2024.

Increased client fees has helped improve our financial position, something we continue to monitor so that we maintain a good value service.

What actually happened?

Continued slow return of clients results in our reserves are used to make up any shortfall. Fortunately excellent financial management has helped us remain in a strong position.

Maintenance of the Day Centre continues and benefits from the support of local businesses who have decorated and repaired paintwork at little to no cost. The building is in need of some internal decorations and replacement furnishings, fundraising activities are underway to pay for these works rather than using reserves.

Client income increased by 25% over the year, in part as a result in an increase in fees along with higher client numbers. Income of £80,330, is 54% of breakeven, encouraging but a little way to go. Income from Parish Council Grants, Charitable actives, SCDC grants, Donations, Fundraising and Legacies increased slightly to £38,394 for the year and income from our investments also increased, totalling £2,250.

We will again report a loss that we will manage from reserves, this year a net loss of £46,818 will be reported. Action to increase client numbers is a priority that we hope we will be able to report on significant improvements next year.

Work with an external fundraiser, letters written on a monthly basis to foundations and Trusts outlining funding opportunities at the Day Centre, is now in full swing and is making good progress with a number of sizeable donations. Further detail is provide in our Impact Report.

Our business review continues with discussions with SCDC and CCC to investigate activities we could and should do to improve the success and financial wellbeing of the Day Centre. Outcomes from this work has proved to be slow.

In order to accelerate outcomes, the Trustees started work with an external consultant, Fern Overton the owner of Affinity Day Care, a very successful and busy day care based in a small village, Duston, just outside Northampton. The purpose is to have an objective assessments of the good things we do and where improvements can be made.

A report will be issued and action plan agreed, activity that is a priority and we will complete the first steps later in the year.

We started our first Memory Café in July that runs every fourth Saturday. Funded by Cambridgeshire County Council with a seed funding grant as part of their 'Care Together Programme', a morning. That has proved to be extremely popular with both our existing clients and a number of new. It's success is not only measured by the numbers attending but in new contacts resulting in new clients at the Day Centre.

We are again enormously grateful to local Trusts and Parish Councils who generously support the Day centre year on year. Their continued support is so important to the Day Centre, helping us provide the exemplary service to our clients.

In September we celebrated our 33rd birthday in style. Following a party for clients during the afternoon, the evening was spent with our supporters, volunteers, trustees and former clients and their families extending our thanks and appreciation. Also in attendance were our amazing team of carers, cooks, admin support and drivers. One very special guest was Dr Pamela Cressey who was instrumental in starting the Day Centre. Land behind the surgery was bought by SCDC from the Ginn Trustees in 1997 and later 18 sheltered housing units were built (Elm Court). The permanent Day Centre was designed and built on a donated piece of land in the corner of the block. The Council also provided a grant of £90,000 towards the construction and equipment

Reserves

At the end of the year we have £195,546 assets and reserves. After deducting assets and earmarked provision for the replacement of our minibus and other assets we were left with a little over £54,288 accumulated profit at March 31, 2024 down from £165,591 at March 2023. Our general reserves just over 5 months of gross expenditure.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Risks

Trustees have regularly assessed and monitored the major risks to which the charity was exposed and we are satisfied that the systems are in place to build on our success over the years. The impact of Covid 19 has been great, the longer term effect has been reduced client that are slowly returning to pre pandemic levels. This has to be our greatest focus.

Structure, governance and management

If any Trustee has a conflict of interest over any matters being consider they must disclose this and take no part in the discussion or decision.

With Thanks

We continuously remind ourselves of our core purposes - to provide day care for the frail or elderly of Over and surrounding villages, promoting and maintaining the quality of life for our clients through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

We look forward to returning client levels and are confident that we have the support of our staff, volunteers, local Parish Councils, SCDC and Charities in making this a success.

We are incredibly grateful for the support of all organisations, local councils, parish councils and individuals and hope that everyone can continue helping the Over Day Centre. We welcome any questions, comments, or suggestions you may have.

This report has been approved by the Trustees on xxxx xx, 2024

Chair of Trustees



David Barker



Over Memory Café

DO YOU REMEMBER...?



IMPACT REPORT: HOW WE MADE A DIFFERENCE IN 2023-2024

Returning to a five day service has helped us grow numbers with a commensurate increase in income. Average weekly client attendance increased from 45% in 2022/23 to around 54% of breakeven this year. We are focussed on returning to 'breakeven plus' and are striving to reach our capacity, along with a waiting list, a position we once enjoyed.

Staffing is at a good level, positioning us well to respond to increasing client numbers. Whilst some days are still at a relatively low level, salaries are paid based on full time working so we can respond to the arrival of more clients. We monitor attendance closely and can report that we see a continuously improving picture, albeit slowly.

Client fees were increased to £29.00 later in our previous financial year in response to significant cost of living increases, then further to £32.00 in April 2023. We are keen that our fees remain affordable and competitive, providing best value for an unequalled service. Client feed-back to our fees has been positive and understanding and with new CCC funding we may be able to reduce fees, something we are exploring what may be possible.

Our new website and Social Media activity has made a great impact, leads received via digital media are encouraging with 1-2 enquiries per month directly from our website. Along with Social Media, we actively promote activities at the Day Centre that is very much appreciated by client families. We are also able to promote events and fundraising activities that helps in increasing participation and ultimately funds raised.

Update on Over Day Centre Business Plan

Completion of our Business Development Plan is a priority for the year, enabling us to commence and fully implement actions One positive step we took was to invite Fern Overton, owner of Affinity Day Care, to attend the Day Centre and then prepare a report for presentation and discussions by Trustees and our Management Team. This activity we see as an essential process for us to complete.

Fern joined the Day Centre over a five day period, worked with carers, volunteers and clients so that she could form an insight into how we operate, any lessons that may be learned, aspects that work well and others that may be improved. A report was presented to Trustees and management team for discussions, now forming the basis of our action plan to implement later this year and into next.. This is a significant investment in time and funds that we will all be committed to acting upon.

Fundraising

Our two main events continue, the 5Pub Challenge and Over Day Centre Bike Rides - ably supported by Willingham Wheels and Swavesey & Over Cycling Club. The 5Pub Challenge is on its twelfth round, the bike ride maintaining five routes that includes two starting at Northstowe. This year we raised over £5,000, with funds being raised for solar panels and a new assisted bath facility for clients.

We ran our first Quiz night in the Community Center, having grown out of the Day Centre, and, although the weather was incredibly wet, we raised over £1,000, welcomed 122 quizzers who enjoyed a great social event. We plan to run the event annually and are very grateful to Kate and Mike Day in setting the questions and managing the quiz.

Local villages continue supporting the Day Centre. Whilst the events are to raise funds for the Day Centre they are valuable in helping to communicate the Day Centre and what we offer to local communities.

Our partnership with an external fundraiser is in full swing. We provided a summary of projects that included replacing our old and much used assisted bath, redesigning our gardens, replacing flooring and furniture, the latter two being 20 - 30 years old.

We were fortunate to receive over £13,000 during the year. Letters are sent each month, the initial success we hope continues as investment by the Day Centre for projects is financed by our fundraising activities and not from reserves.

In addition, local Trusts and Parish Councils donated very generously with over £6,500 donated. We thank 'Over Relief In Need Charity', 'Church & Town Lands Charity', Swavesey Parish Council and Over Parish Council for the continued support.

Donations received this year were incredibly timely as our bath failed in the autumn and we are now proud owners of an incredible, new assisted bath that is used on a daily basis by our clients. Remaining funds are available for our garden and contributions to our general target.

Investing in the future

Designs have been created for a new garden to the rear of the Day Centre with a large flat, accessible patio area, raised beds and small greenhouse. Funding is expected to be in place next year to complete the works.

We have decided to resubmit an application to SCDC's Zero Carbon Communities Grant Scheme for the installation of Solar Panels. This is an extremely competitive process with fierce competition, however cost have reduced significantly and we have a strong application supported by local contractors that we remain hopeful we may be successful.

At some point in the not too distant future we will need to consider replacing our minibus. This is a very high cost investment that we will be exploring financing options over the coming months. Our decisions and timing is likely to be influenced by the outcomes of our Business Development Plan.

Ongoing maintenance and Improvements

Ongoing maintenance continues and we are immensely fortunate that local contractors continue to offer their services, in the main, free of charge, some of whom have family members that are at or have been clients of the Day Centre, others just wishing to help. Their generosity is massively helpful and rewarding for all of us, especially considering the recent economic pressures we are all experiencing.

We are at the point that flooring, furniture and furnishings are looking very tired, considering much has been in place from the day we opened over 30 years ago it is hardly surprising. Our fundraising activities include both investments and we hope that we are able to raise sufficient funds within the next twelve months.



Volunteers and activities

Volunteers continue to return to the Day Centre, enthusiastically helping with day to day support that's a great help escorting on our mini bus, in the kitchen, running activities, reading to clients or simply at hand to talk to clients.

Staff provide daily entertainment, exercises, games and activities to keep all active. Chair based exercises, a visiting podiatrist are now a regular fixture and, along with our hairdresser provides personal care and a little pampering.

Arts and Crafts are regularly arranged, whether this is for special occasions, birthdays, anniversaries, Easter, the very special occasions of our new Kin's Coronation or simply to brighten the Day Centre, all are really good fun days with eager participating.

We have a full timetable of varied activities and visits to the Day Centre - a variety of entertainers, ranging from Rock n Roll to Line Dancing, school and preschool visits, Puddleducks that's much loved, visiting speakers, thought for the day readings, gardening with bulb and vegetable planting and canal boat trips and to local farms.

Whilst a significant investment by the Day Centre it is something that is incredibly rewarding and stimulating for all.

Progress against our objectives and key strategic risks

Our key priority is to return client numbers to pre-Covid levels, ultimately to reach our capacity of 28 clients per day with a waiting list of prospective new clients. Client numbers are increasing, however this is still not translating into the same level of client days as fewer of those attending are doing so more than 2 days per week. For the year 2022-23 the average client number was 11 per day, pre-Covid 16 per day.

Mondays and Fridays continue to show lower numbers, with stronger numbers mid week. We have been unable to precisely identify the reason, although we suspect with more people working from home at the start and end of the week that family members continue with caring responsibilities.

Marketing and awareness building activities continue to help us reach new clients and, hopefully, encourage existing clients to attend on more days.

Staff costs, as a proportion of our total overheads has reduced slightly, representing 62% of expenditure. This is mainly as a result of expenditure on a replacement bath and commissions paid to our external fundraiser that, if excluded, increases the percentage for wages to 67%. The Trustees again are supportive to retain staff levels so that we can manage the variations in daily numbers and buffer sickness and holidays, both of which are at 'normal' levels. Trustees agreed to continue meeting our shortfall from reserves, with close monitoring of improvements and expenditure.

Whilst our only income is from client fees, increases to which are planned for the new financial year, fundraising and grants are critical to running the Day Centre. We continue to receive grants from our local parish councils, Over Parish Council & Willingham Parish Council that we are enormously gratefully and fundraising events will continue.

Existing Cambridge County Council funding will be maintained to the end of our financial year. The changed funding mechanism we applied for at the end of the year will impact directly on our income,

the benefit being that we will be supporting both new and existing clients with discounted fees that we hope will encourage more days to be booked to compensate. We will be monitoring the impact on client numbers as we are net a little over £15,00 down per annum on previous years.

In addition to an external fundraiser, alternative revenue streams continue to be explored including Corporate partnerships. Corporate giving, as one-off gifts, sponsorship, maintaining existing relationships, Social enterprise, etc.

Client reporting

As a key element to welcome new clients to the Day Centre is the 'Client Assessment Form', conducted with the prospective new client and their family.

An assessment is made of the care required, mobility and dietary requirements, along with medical history and any medicines that will need to be administered. The information provided enables us to create a personalised care plan that will be reviewed and evolve over time.

Additional information is recorded that includes hobbies and interests, whether there is a particular music or film that is liked - such as Brass bands, Wildlife, Music and Dancing. These personal preferences can help in grouping clients with similar interests and to help staff provide tailored entertainment.

We continuously discuss with clients and their families whether the meals and refreshments served are of a high quality, any suggested menu changes and what other entertainments and activities should be organised. This has led to an increase in craft based activities, games and events with dancing and singing being very popular.

CLIENT DEMOGRAPHICS & NUMBERS

Client Demographics

The table summarises the average number of clients using the Day Centre and their percentage attendance by village.

2023-24	No per village	% of clients	2022-23	No per village	% of clients
Village					
Over	11	22.9%	Over	9	29.0%
Willingham	9	18.8%	Willingham	6	19.4%
Bar Hill	8	16.7%	Bar Hill	5	16.1%
Longstanton	4	8.3%	Longstanton	4	12.9%
Swavesey	4	8.3%	Wilburton	1	3.2%
Histon	2	4.2%	Lolworth	1	3.2%
Boxworth	1	2.1%	Histon	1	3.2%
Cambridge	1	2.1%	Duxford	1	3.2%
Cottenham	1	2.1%	Dry Drayton	1	3.2%
Duxford	1	2.1%	Cottenham	1	3.2%
Impington	1	2.1%	Boxworth	1	3.2%
Little Gransden	1	2.1%			
Oakington	1	2.1%			
Rampton	1	2.1%			
Somersham	1	2.1%			
Waterbeach	1	2.1%			
Total Clients (average)	48			31	

From the information shown the reach of the Over Day Centre has increased over the year, with total clients now higher than pre-Covid with an increase in clients of over 50% on last year. It is clear that there is also an increased number of clients making their own way into the Day Centre as we are now serving a larger geographic coverage.

As has previously been noted, total client days continue to be much lower than pre-Covid levels, due to those attending doing so for few days than we previously enjoyed. It is our priority that we improve the outreach of the charity, both in overall numbers of clients and their geographic location. An 'easy win' is also encouraging existing clients to book for more days, something we hope to address with CCC's new funding. Marketing and promotional activities are designed to broaden awareness of the Day Centre, the impact of which will be reported on in subsequent years.

Analysis of web generated enquiries show of 14 on line forms received, 9 became clients for one of more days per week. In addition, of the guests joining our Memory Cafe, at least one new client has started at the Day Centre as a result of attending the monthly Memory Cafe. Although the website cannot be read in isolation, it's encouraging that our investment in our new site is creating new client opportunities.

Client numbers

The Day Centre, now fully open for a five day service is well positioned to welcome more clients with staffing at a level that we can support a full Day Centre. Client numbers have increase slightly to 53% of our breakeven, although less than 40% of our capacity.

Without question it is our primary focus to increase client, daily numbers, both with an increase in clients and multiple days attended.

Summary figures below:

	2023-24	% of breakeven	% of capacity	2022-23	% of breakeven	% of capacity
Total Client Days, pa	252			259		
Spaces Booked	3283	62%	45%	3003	50%	41%
Spaces Billed*	2807	53%	39%	2657	44%	37%
Breakeven Client number, pa	5280			5980		
Capacity based on 28 clients per day	7280			7252		

**client illness or other absenteeism that is billed at 50% of the normal fee. Figures adjusted to account for bank holidays and increased daily fees.*

The small increase in client days booked is welcomed, however we continue to o work hard to increase the numbers of clients attending daily. Analysis of figures shows that Monday and Friday are the lowest attendance, whilst no stand reason exits it is our view tat with more people working from home Mondays and Fridays has resulted in clients remaining at home on those days.

Encouraging clients to attend on all days is a priority, using entertainments and activities one way we can achieve this.

OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

Over Day Centre Association is a Charitable incorporated organisation (CIO) registered with the Charity Commission of England under Registration No. 1196202 at the following address: 1 Dring's Close, Over, CB24 5NZ.

The Day Centre aims to maintain and enhance the quality of life for older people living in South Cambridgeshire and neighbouring districts, by helping to combat loneliness and provide respite for their carers and, in doing so, extend the time that they can continue to live happily and safely in their own home. Opportunities are also provided for local people to volunteer to support the above objectives in order to enhance community support and spirit.

Objectives and activities

To maintain and enhance the quality of the lives of those frail and older people living in Over and other Cambridgeshire villages, in order to combat loneliness and provide respite to their carers thus extending the time that they can continue to live happily and safely in their own home or community, by providing:

- affordable Day Care that is both enjoyable and stimulating.
- transport to the Day Centre, where possible, in the Association's own minibus which is adapted to assist those who have mobility problems.
- other support services.

Provide opportunities for local people to volunteer to support the above objects in order to enhance community support and spirit.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

Governance

The Board of Trustees is responsible for governance and strategic direction in order to provide clients with the best care service possible. The Board of Trustees, elected by the Members of Association at the Annual General Meeting, are the charity's trustees and the legal Directors of the company.

The charity's governance is kept under review by the board of trustees to make sure governance structures and procedures are fit for purpose as the charity and environment evolve.

There is a full set of policies and procedures that incorporate the legal requirements of organisations looking after vulnerable adults, as well as the aims/objectives of the Centre, which management, staff, and volunteers are required to follow.

Our Mission

Over Day Centre is a charity that provides a high standard of professional care, catering to individual needs, in an environment that is friendly, engaging, and health and safety conscious. Established in

1989, we have thirty-four years of experience in the care sector and have clients from a variety of Cambridgeshire villages.

We support our clients in their desire to maintain social interaction and to stay as independent and active as possible with opportunities to make new friends and participate in enjoyable activities.

Our goal is to help our clients remain as independent, socially active and physically mobile as possible, so they can continue to live as contributing members of their local community. We're also a support for families who need respite from the emotional and/or physically exhausting challenges of caring for a loved one on a daily basis.

Trustees:

Ordinary Members:

David Barker	Chair
Nigel Poulter	Treasurer
Helen Philips	
Dave Raven	
Adrian Tranter	
David Greening	

Ex-officio Members:

Roger Day	Parish Council Representative
-----------	-------------------------------

Ex-officio Staff Members:

Hayley Smith	Centre Manager
Graham Waters	
Halina Szulakowska	

Operational Management

The charity has a Centre Manager, an Administrator, three care assistants, a minibus driver, a cook, 'casual' care workers and a team of dedicated volunteers.



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Designated funds	Total 2024	Total 2023
		£	£	£	£
Income from:					
Donations and legacies	3	7,397	0	7,397	6,156
Charitable activities	4	117,569	0	117,569	75,876
Investments	5	2,250		2,250	1,562
Furloughed Retention Scheme		0		0	0
SCDC Covid Payments		0		0	0
Cambridgeshire County Council - Grant	4	15,504		15,504	14,586
Total Income		142,721	0	142,721	98,181
Expenditure					
Charitable activities	6	78,304	0	78,304	45,589
Salaries	8	117,179	-	117,179	105,305
Total Expenditure		195,483	0	195,483	150,894
Net income before transfers		(52,762)	0	(52,762)	(52,713)
Gain/Loss on investments		5,944	0	5,944	297
Net Income for the year		(46,818)	0	(46,818)	(52,416)
Fund balances as 1 April 2023		113,986	79,414	193,400	245,816
Fund balanced at 31 March 2024		67,168	79,414	146,582	193,400

The statement of financial activities includes all gains and losses recognised in the year
All income and expenditure derives from continuing activities

BALANCE SHEET

(AS AT 31 MARCH 2023)

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Investments	9		0		129,254
Tangible assets	10		3523		5,305
Designated tangible assets	10		5019		6,699
			8,542		141,258
Current assets					
Debtors	11	8,902		6,828	
Other Debtors		135,198		0	
Payments in Advance		1,907		1,400	
Cash at bank		9,480		45,353	
Cash at bank and in hand		491		708	
		155,978		54,289	
Creditors: amounts falling due within one year		-17,938		-2,147	
Net current assets			138,040		52,142
Total assets less current liabilities			146,582		193,400
Income funds					
Designated funds			79,826		79,826
Unrestricted funds			67169		113,575
			146,994		193,400

The accounts were approved by the Executive Committee on 20 October 2023

Chair - David Barker

Trustee - Nigel Poulter




CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

	2024		2023	
	£	£	£	£
Donations and gifts		7,397		6,156
Charitable activities				
Unrestricted funds:				
Cambridgeshire County Council - Social Services		15504		14,586
Client Fees		80330		64,396
Fundraising events		34609		17,637
Sundry income		12278		0
		142,721		96,619
Designated funds:				
Hearing Aid System		0		0
Projector		0		0
		142,721		96,619
Investments				
Bank and Building Society Interest		1348		653
Epworth Unit Trust		902		909
Unit Trusts		5944		297
		8,194		1,859

In the application of the charity's accounting policies, the trustees are required to make historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

	Unrestricted funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Charitable activities				
Staff costs	117,179		117,179	105,305
Depreciation and impairment	4044	1680	5724	4,432
Food for clients	10,416		10,416	9,260
Cost of maintenance & Utilities	9,160		9,160	6,633
Office Costs	14,998		14,998	14,762
Client transport	9,101		9,101	5,590
Insurance	3,601		3,601	3,334
Craft etc	3,128		3,128	1087
Fundraising Costs	3,956		3,956	491
Bath Provided per Funding	12,278		12,278	0
	187,861	1,680	189,541	150,894

Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees.

	2024	2023
Employees		
Number of employees		
The average monthly number of employees during the year:	8	8
	£	£
Employment costs		
Wages and salaries	113,900	102,134
Social security costs	1,127	841
Pension contribution	2,152	2,329
	117,179	105,304

	£	£	£	£
Investments				
Blackrock Charis hare Restricted Investment Fund		0		37,182
Cazenove The Equity Income Trust for Charities		0		32,549
M&G Chari fund Fund Accumulative Fund		0		32,424
Epworth Equity Fund for Charities (Income Shares)		0		27,100
		*0		129,255

*investments were sold, shown in Current Assets as 'Other Debtors' with total value of £135,198



NOTES TO THE FINANCIAL STATEMENTS

(YEAR ENDED 31ST MARCH 2023)

	Leasehold Building	Motor Vehicles	Fixtures & Fittings	Total 2023
	£	£	£	£
Fixed assets				
Cost brought forward - 1 April 2022	9,517	68,486	34,469	112,472
Additions	-	-	2,263	2,263
Cost carried forward - 31 March 2023	9,517	68,486	36,732	114,735
Depreciation at 1 April 2022	7,858	61,787	30,823	100,468
Charge for the year	948	1,680	3,096	5,724
Depreciation at 31 March 2023	8,806	63,467	33,918	106,191
Net Book Value as 1 April 2022	2,607	8,943	1,375	12,925
Net Book Value as 31 March 2023	711	5,019	2,812	8,542

The leasehold property is held on a peppercorn rent for 999 years commenced in 2000.

	Total 2024	Total 2023
	£	£
Debtors		
Amounts falling due within one year:		
Trade debtors	8,902	6,419
Other debtors	135,198	408
Payments in advance	1,907	1,400
	146,007	8,227
Creditors amounts falling due within one year		
Trade creditors	2,283	227
PAYE	4,572	0
Money held for specific purposes	5,042	0
Holiday Pay	2,239	0
Pension	438	0
Accruals and deferred income	3,364	422
	17,938	649

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance 01-Apr-22	Movement in incoming resources	Resources expended	Balance at 31-Mar-23
		£		£
Minibus Fund	6,699		(1,680)	5,019
Minibus Replacement	73,126	1,680		74,806
Specific Donations	1,000	16,320	(12,278)	5,042
Cash at Bank	0			0
	80,825	18,000	(13,958)	84,867

Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Total
	£		£
Fund balances at 31 March 2043 are represented by:			
Tangible assets	3,523	5,019	8,542
Current Investment	0	0	0
Current assets/(liabilities)	65,914	72,126	138,040
	69,437	77,145	146,582

Reserves policy

The Day Centre has a policy of holding at least 50% in reserves in case of unforeseen circumstances. Whilst we continuously review client fees, it is not possible to increase them by the amount needed to break even.

This year we increased fees by 13% with a further increase planned at the start of our next financial year of 10%. The balance will be met from our reserves, with further increases in client fees next year not being ruled out. This will be discussed with our clients and their families to ensure the Day Centre remains affordable.

A full copy of our 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023' is available by request

ACCOUNTING POLICIES

Charity Information: Over Day Centre Association is a public benefit entity.

Accounting convention

These accounts have been prepared in accordance with FRS 101 "The Financial Reporting Standards in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice as it applies to FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Report) Regulation 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to the Regulation but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2019 are the first accounts of Over Day Centre Association prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are affected by the transition to FRS 102.

Going concern

At the time of approval the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the

foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparation in the accounts.

Charitable funds

Unrestricted funds are available for at the discretion of the Trustees work in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific condition by donors that the capital must be maintained by the charity.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance condition require deferral of the amount. Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Resources expended

Expenditure is included on an accrual basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net it depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Land & buildings	- 10% p.a straight line
Plant, Fittings & equipment	- 25% p.a. straight line
Fixture Fittings & equipment	- 50% p.a. straight line
Motor vehicle	- 25% reducing balance

The gain or loss arising on the disposal of an assets is determined as the difference between the sale proceeds and carrying value of the assets, and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of risks specific to the asset for which the estimates of cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amounts. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued as a revaluation decrease.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprised direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for consideration are measured lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Basic financial liabilities

Basis financial liabilities, including creditors and bank loan are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the futures receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligation to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade

creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation of financial liabilities

Financial liabilities are derecognised when the charity's contract obligation expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or provide termination benefits.

TREASURER'S SUMMARY REPORT

Financial position regarding income and expenditure for the year ended 31st March 2024.

Income	March 2024		March 2023	
	£		£	
Client Fees	80,330	58.7%	64,396	70.5%
Cambridgeshire County Council	15,504	11.3%	14,586	16.0%
Over Parish Council (Replacement bath)	5,000	3.7%		0.0%
Over Parish Council	276	0.2%	325	0.4%
Willingham Parish Council	3,000	2.2%	3,000	3.3%
Galons Charity	750	0.5%		0.0%
Bike Ride & the Sponsored Walk	5,496	4.0%	233	0.3%
Donation etc.	7,397	5.4%	5,071	5.5%
Miscellaneous	4,521	3.3%	2,205	2.4%
Interest on Investment (Epworth)	903	0.7%	909	1.0%
Interest on Redwood Bank	1,322	1.0%	653	0.7%
New Bath	12,278	9.0%		0.0%
Total Income	136,777		91,378	

The investment continued to increase by a further £297. This is only 0.002% increase.

The total was higher last year, but this included Furlough payments.

Client fees were £64,396 compared to £33,707 the previous year. At its peak this was £88,257 and fees were £21 per day.

Payments	March 2024		March 2023	
	£		£	
Wages	117,179	61.8%	105,305	69.8%
Food cost	10,416	5.5%	9,260	6.1%
Gas and electricity	5,233	2.8%	3,159	2.1%
Diesel, repair, and insurance for minibus	10,080	5.3%	6,497	4.3%
Depreciation (excluding Minibus)	4,044	2.1%	2,187	1.4%
Depreciation of Minibus	1,680	0.9%	2,244	1.5%
General Insurance	2,621	1.4%	2,427	1.6%
Telephone & Internet	1,167	0.6%	1,021	0.7%
SCDC Waste & Water Rates	2,003	1.1%	1,312	0.9%
Maintenance	1,925	1.0%	2,222	1.5%
Office Costs	3,062	1.6%	2,878	1.9%
Household Expenses	1,742	0.9%	2,000	1.3%
Website etc	6,720	3.5%	1,200	0.8%
Recruitment Fees		0.0%	3,510	2.3%
HR Fees	944	0.5%	2,753	1.8%
Craft Etc.	3,128	1.7%	1,361	0.9%
Bike Ride Expenses	772	0.4%	492	0.3%
Walk Costs	424	0.2%		0.0%
Training	565	0.3%		0.0%
Miscellaneous	3,556	1.9%	1,066	0.7%
Bath Costs	12,278	6.5%		0.0%
Total Expenditure	189,539		150,894	



CENTRE MANAGER'S REPORT

The last year has been one of ups and downs at the Day Centre. Whilst client numbers have steadily risen, and we have found that our regular clients are booking to attend for additional days, we are still struggling to find new volunteers. Volunteers have always been indispensable to the running of the Day Centre, helping with such tasks as escorting on the minibus, acting as kitchen helpers to wash-up and prep veg for lunches, or entertaining our clients.

We count ourselves incredibly lucky to have several long-term entertainers who attend the Day Centre free of charge. Amongst these are singers Rebecca Mitchell and Gary Brown. Both have our clients joining in with their rock n roll sets with singing and dancing. Folk band, The Crofters are always happy to play for our clients, and Deborah Walker's Line Dancing Group from Swavesey have been performing at the Day Centre now for many years.

Our long-term friendship with Puddleducks Preschool in Over has continued with monthly visits from the children, which are always popular with clients.

We are also delighted to welcome Hindu Samaj Northstowe who were especially wonderful at putting together an afternoon of Christmas games and crafts that everyone at Over Day Centre enjoyed. Hindu Samaj Northstowe is wonderful at encouraging young people to volunteer within their community and our charity is very lucky to have their support.

Jane Dobinson's chair-based exercise classes have proved incredibly popular this year. This is becoming an increasing emphasis for us as we find that our clients are, overall, weaker and frailer than in the past. Movement and keeping one's body agile is recognised to be essential for older people.

This year we were delighted to welcome back Sarah Brown as a member of our care team. Sarah has worked in professional care for many years but needed to take a short break from working full-time. We are very pleased to have her once more as a valued team member who has helped to take the lead in many of our client craft activities.

Art and Crafts have become very popular this year with staff endeavouring to find new projects that are stimulating, engaging and, above all else easy for all clients to enjoy.

In 2023 we were able to offer our clients some outings, which included a narrowboat trip around St Ives with the Ladybird Trust. The trip proved so popular that two separate days were organised so that all clients had the opportunity to picnic whilst boating along the Great Ouse.

Another day trip was to the Sandy Hill Community Farm near Cottenham to meet the animals. Encounters with animals are a wonderful experience for our clients. For this reason, we always have yearly visits from Monach Farm in Hilton. The staff from the farm bring newly born lambs and kid goats to our Day Centre, which the clients can stroke and even hold on their laps.

I would like to extend my thanks to everyone who has supported Over Day Centre throughout this last year. Thank you to the local Parish Councils who show such belief and enthusiasm for the work that we do to help older people in Cambridgeshire have a dedicated place where they can socialise. My thanks to OWLS and Cottenham Care Car who have provided many of our clients with transport to and from

Over Day Centre for many years. Finally, a special thank you to the staff, volunteers and our trustees that work so hard to keep our small charity (now 34 years old) moving forward into a positive future.

HAYLEY SMITH, CENTRE MANAGER



WHAT MAKES US SO SPECIAL

Professionally qualified staff able to administer medication, assist with personal hygiene, trained in Moving and Handling, all ensuring clients are well cared for, comfortable and safe

A bespoke fully accessible building with a social day room, installed Phonak Hearing Loop System, designated dining area, professional kitchen, disabled toilets, staff toilet, bathroom with bath & shower facilities, hairdressing salon all to provide a welcoming space for all.

Ongoing daily client assessments for the creation of personal, bespoke care plans that are reviewed monthly to ensure all staff are aware of any changes in a client's health and wellbeing. Families are always welcome to speak with members of staff about concerns, or to seek advice.

Free minibus service with wheelchair tail lift to transport our clients safely to and from Over Day Centre. Drivers and escorts receive MiDAS 1 and First Aid training to ensure safe transit of our clients. Without this service many of our clients would not be able to attend the Day Centre.

Assisted bathing facility with hydraulic height-adjustable bath. Offering supervised bathing and shower to all our clients, the bath much loved helping family members who struggle to assist their loved one at home. Trained staff to help move clients safely, upholding their dignity.

Freshly cooked 2-course lunch prepared by trained cooks. Level 2 Food Hygiene for Catering completed by all staff to ensure we follow strict regulations of the Food Standards Agency with annual inspections to maintain the highest standards, meet any dietary requirements & cater for any allergies.

Neighbouring Over Surgery and Pharmacy providing easy access to our clients for medications and treatments accompanied where required by our carers. A focus on health and wellbeing of our clients being paramount.

Varied activities every day that includes external entertainers, crafts, quizzes, Bingo, group-led games, singing, dance and exercise. Stimulating for all, mind and body recognising that a health body helps maintain our clients wellbeing.

Organised day trips provided as an inclusive element of the day without clients needing to pay an additional fee. Each year there are a variety of excursions to local tea rooms, community farms and picnics to enhance the Day Centre's offer.

Working with young people with the opportunity to socialise and create friendships between the older community. Facilitating work experience for students: Duke of Edinburgh Award Scheme, work placements to Sixth Form students, encourage visits from local preschools, Scout Groups, Primary & Secondary Schools to perform or lead activities key in expanding knowledge of careers in social care

Community benefit the Day Centre provides the opportunity to hire our minibus or premises in support of their community projects or volunteering to help support our charity by helping in the kitchen, serving afternoon teas, escorting on the minibus, helping with the gardening, or supporting fundraising events.



CLIENT & FAMILY FEEDBACK

Testimonials from people who have a family member regularly attending Over Day Centre. Their feedback attests to how beneficial the Centre is for their loved one's well-being. In addition, they feel supported themselves in their role as primary carers in what is a very demanding, 24-hour role.

Bucktrout Family - Longstanton

"Since coming to live with us in 2023, Ann has been a daily visitor to Over Day Centre and I can honestly say I don't know what we would do without this facility.

Ann loves her days at the Centre and is always disappointed should she not be able to attend for any reason. The variety of activities keeps her mind active and the fact she has company all day means we are confident that she is happy and settled. She looks forward to the bus collecting her each morning and it gives shape and purpose to her day whether it holds quizzes, hair cuts or pedicures.

We have nothing but praise and gratitude for the work the centre does. She is entertained, fed and pampered on a daily basis and, for this, we are completely grateful. We know she is safe and being cared for by a group of the utmost professional people. The kindness, patience and understanding they show day in and day out is to be applauded. We have full confidence that Ann is well cared for and really do not know what we would do without the Centre and its amazing staff. We both work full time and have huge admiration and gratitude for the work they do."



Hancock Family - Over

"My father-in-law (Terry) moved from Yorkshire to Over in 2024. This was a big change for him, as he has never lived outside Yorkshire, he is now living in Elm Court. We had to move him here following the death of his wife, since then he had been in a downward spiral of self-neglect, severe anxiety and depression, he had lost a lot of weight and had an ongoing chronic skin condition.



The main reason we encouraged Terry to attend the Day Centre was of course the home-cooked meal- this is what sold it to him, but also the company. He now attends 3 days a week. Initially he was unsure and anxious about attending, but today for example,

I popped to see him at home, but he wasn't in. I found him at the Day Centre-he said, 'I was sitting at home alone- so I thought I'd come along to the Day Centre, for the company.' So, in 5 months a man who wouldn't come out of his flat due to anxiety, is actively and independently coming along to the Day Centre, which is great progress for Terry and gives us as a family peace of mind, that he is having a home-cooked meal and getting out of his flat."

Margaret R - Swavesey

"The Day Centre has made a huge difference to my life. I'm completely on my own now my husband has died. I love being with people. I used to be a nurse and so I've spent my life with people and in company. Don't like being on my own. I come for the friendship and the company."

The staff are always so welcoming. Nothing us ever too much trouble for them. They help me with everything I need and they are always do kind. Everybody smiles here. I'm so grateful for Over Day Centre. I can't thank the staff enough for everything they do for me"

Margaret B - Swavesey

"Well I used to volunteer here on the minibus as an escort. So I've known about the Day Centre for years. Always enjoyed the fun of volunteering here. It's the company that I enjoy here. I always feel welcomed by the staff. And I have friends I sit with for a chat."

Dancing to singers is what I really enjoy. I do like it when we have a singer in. The lunches are good. I enjoy those. I wouldn't come, you know, if it wasn't for the minibus. I can't drive anymore and I miss the independence. The minibus is my lifeline to the Day Centre. I think that's true for a lot of the people who come here"

Joan - Over

"I come for the companionship and I've made new friends here. I did have family who visit, but it's different being with people your own age. They understand better than young people. We've done the same things and lived through similar things. We just understand each other. So I like being with my age group."

I can't believe how the staff wait on you. They help you as soon as you ask for help. They bring you drinks and snacks and the lunches are lovely. Everyone us just so caring. Like being in a hotel"

John - Longstanton

"I feel happy here. If I didn't come, I'd be at home on my own. It's always good here. At home I don't have anything to do. I'm on my own unless my daughter or son visit. You know, it makes me smile to come to the Day Centre. There's no complaints from me."

Nothing I'd change. There's a lot of laughs with the staff and everyone else"

Wendy - Over

"I can't fault it. There's nothing that needs changing here. I remember when the Day Centre was first opened and I used to volunteer one day a week with my husband to serve afternoon tea. The staff are lovely. The lunches are good."

Everyone talks to you. I really enjoy coming. The minibus is also important to me because I can't drive anymore. I wouldn't be able to get here without the free transport. Taxis are expensive."

Mary - Longstanton

"I love coming. You know, if you're down, this is the place to come. It's so happy that, by the end of the day, you leave just feeling better. I just smile when I'm here. The staff are always smiling. I like the lunches. I live on my own and I don't get out because I don't have transport of my own."

There's no bus to the Day Centre, so I'm really pleased to have the minibus to get me here and home again."

Ruby - Oakington

"I like it here. I'm new, but everyone has been very friendly. I go to the WI, but always feel a bit out of place because of my mobility problems. Here I don't feel I'm a problem. I can take my time. No one rushes me. The staff always help me and joke with me. It's a good place to come"

John - Bar Hill

"I come for the company. Everyone is friendly. I like singing and the staff let me sing. We have a lot of musical entertainment and there's always something going on. I like to laugh and joke."

The minibus is good too. I wouldn't get here otherwise. It picks me up right from my front door and drops me off again. That's service. Traditional service. I always have someone to talk with. I've been coming for a long time now, I think, and it's always been a happy place."



HAPPY BIRTHDAY TO US

On Thursday 14th September we celebrated our 33rd birthday in style. Following a party for clients during the afternoon, the evening was spent with our supporters, volunteers, trustees and former clients and their families extending our thanks and appreciation. Also in attendance were our amazing team of carers, cooks, admin support and drivers.

Our journey began in September 1989 when we opened as a meeting place for older residents in Over and surrounding villages. From very humble beginnings, starting in a Portakabin with a maximum capacity of 12 clients, with a lot of public support and fundraising, a permanent purpose-designed brick building was opened in 2001.

This has a capacity of around 30 and boasts a large community room, professional kitchen, admin offices, a specialist bathing room, a salon, toilets and laundry facilities. We also run a minibus to be able to reach out to clients further away from Over to ensure that they too can enjoy the Day Centre.

The building is owned by South Cambridgeshire District Council and is leased to us for a nominal rent. Our purpose today is exactly the same today as it was when we launched:

To help our clients remain independent, socially active and physically mobile, and to live as contributing members of their local community.

We provide support for carers and families with respite from the emotional and physically exhausting challenges of caring for a loved one on a daily basis.

In short, we're a local charity that provides affordable professional day care to older people living in South Cambridgeshire within travelling distance of Over.

The birthday parties were a real success, and we can't overstate our gratitude to everyone who attended, and indeed to anyone who has donated funds, time and resources to us over the years. We really couldn't have done it without you!



The Over Day Centre Association
1Drings Close, Over
CambridgeCB24 5NZ

T: 01954 231807

www.overdaycentre.co.uk

Registered Charity No:1196202

CHARITY REGISTRATION NO. 1196202

OVER DAY CENTRE ASSOCIATION

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

OVER DAY CENTRE ASSOCIATION
LEGAL AND ADMINSTRIONATE INFORMATION

CHAIR

DAVID BARKER

TRUSTEES

NIGEL POULTER - TREASURER
DAVE RAVEN
HELEN PHILLIPS
ADRIAN TRANTER
DAVID GREENING
ROGER DAY - OVER PARISH COUNCIL

PRINCIIPAL ADDRESS

1 DRINGS CLOSE
OVER
CAMBRIDGE
CB24 5NZ

INDEPENDENT EXAMINER

SARAH RUTHERFORD
11 WEBSTER'S WAY
OVER
CAMBRIDGE
CB24 5QB

OVER DAY CENTRE ASSOCIATION

	PAGE
TRUSTEES REPORT	1-2
INDEPENDENT EXAMINER'S REPORT	3
STATEMENT OF FINANCIAL ACTIVITIES	4
BALANCE SHEET	5
NOTES TO THE ACCOUNTS	6-13

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustee present their report and accounts for the year ended 31st March 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts which comply with the charity's governing document, the Charities Act 2011 and the statement of recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

To provide day care for the frail or elderly of Over and surrounding villages, to promote and maintain the quality of life for them through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Current Year (2023/2024)

The Budget

We started the year as a five day service, although numbers remain low. Whilst numbers are still hovering around 50% of our breakeven, activity to increase awareness of the Day Centre continues with the development of our website, social media, posters and flyers.

Client income is much reduced, impacting directly on our income. Grants from local Parish Councils, Charities, fund-raising activities and donations, along with our investments have helped stabilised our financial position, our good levels of reserves enable us to maintain staffing levels and pay.

Cambridge County Council changed their funding mechanism with a new 'Older Adults Social Inclusion Grant'. We were fortunate to secure £24,960 per annum over a 3 year period. This is incredibly beneficial and welcomed. Use of the funds can only be used on new client days, final details of how we can use the funds are in discussion with a scheme to start in the summer of 2024.

Increased client fees has helped improve our financial position, something we continue to monitor so

What actually happened?

Continued slow return of clients results in our reserves are used to make up any shortfall. Fortunately excellent financial management has helped us remain in a strong position.

Maintenance of the Day Centre continues and benefits from the support of local businesses who have decorated and repaired paintwork at little to no cost. The building is in need of some internal decorations and replacement furnishings, fundraising activities are underway to pay for these works rather than using reserves.

Client income increased by 25% over the year, in part as a result in an increase in fees along with higher client numbers. Income of £80,330, is 54% of breakeven, encouraging but a little way to go. Income from Parish Council Grants, Charitable actives, SCDC grants, Donations, Fundraising and Legacies increased slightly to £38,394 for the year and income from our investments also increased, totalling £2,250.

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

We will again report a loss that we will manage from reserves, this year a net loss of £46,818 will be reported. Action to increase client numbers is a priority that we hope we will be able to report on significant improvements next year.

Work with an external fundraiser, letters written on a monthly basis to foundations and Trusts outlining funding opportunities at the Day Centre, is now in full swing and is making good progress with a number of sizeable donations. Further detail is provide in our Impact Report.

Our business review continues with discussions with SCDC and CCC to investigate activities we could and should do to improve the success and financial wellbeing of the Day Centre. Outcomes from this work has proved to be slow.

In order to accelerate outcomes, the Trustees started work with an external consultant, Fern Overton the owner of Affinity Day Care, a very successful and busy day care based in a small village, Duston, just outside Northampton. The purpose is to have an objective assessments of the good things we do and where improvements can be made.

A report will be issued and action plan agreed, activity that is a priority and we will complete the first steps later in the year.

We started our first Memory Café in July that runs every fourth Saturday. Funded by Cambridgeshire County Council with a seed funding grant as part of their 'Care Together Programme', a morning. That has proved to be extremely popular with both our existing clients and a number of new. It's success is not only measured by the numbers attending but in new contacts resulting in new clients at the Day

We are again enormously grateful to local Trusts and Parish Councils who generously support the Day centre year on year. Their continued support is so important to the Day Centre, helping us provide the exemplary service to our clients.

In September we celebrated our 33rd birthday in style. Following a party for clients during the afternoon, the evening was spent with our supporters, volunteers, trustees and former clients and their families extending our thanks and appreciation. Also in attendance were our amazing team of carers, cooks, admin support and drivers. One very special guest was Dr Pamela Cressey who was instrumental in starting the Day Centre. Land behind the surgery was bought by SCDC from the Ginn Trustees in 1997 and later 18 sheltered housing units were built (Elm Court). The permanent Day Centre was designed and built on a donated piece of land in the corner of the block. The Council also provided a grant of £90,000 towards the construction and equipment

Reserves

At the end of the year we have £195,546 assets and reserves. After deducting assets and earmarked provision for the replacement of our minibus and other assets we were left with a little over £54,288 accumulated profit at March 31, 2024 down from £165,591 at March 2023. Our general reserves just over 5 months of gross expenditure

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

Risks

Trustees have regularly assessed and monitored the major risks to which the charity was exposed and we are satisfied that the systems are in place to build on our success over the years. The impact of Covid 19 has been great, the longer term effect has been reduced client that are slowly returning to pre pandemic levels. This has to be our greatest focus.

Structure, governance and management

If any Trustee has a conflict of interest over any matters being consider they must disclose this and take no part in the discussion or decision.

This report has been approved by the Trustees

A handwritten signature in black ink that reads "David Baker". The signature is written in a cursive style with a small flourish at the end.

Chair of Trustees

Date: 7/11/2024

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

I report on the accounts of the charity for year ended 31st March 2024, which are set on pages 6 to 16

Respective responsibilities of Executive Committee and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedure laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- (iii) to state whether particular matters have come to my attention

Basis of independent examinations report

My examination was carried out in accordance with the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the examination of the accounts, and seeking explanations from you as 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 accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the facts that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102) in preference to the Accounting and Reporting by Charities; Reporting Standard Statements of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulation has not been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - (ii) to keep accounting records in accordance with section 130 of the 2011 Act ; and
 - (iii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) to which, in my opinion attention should be drawn to enable a proper upstanding of the accounts to be reached.



11 Webster Way
Over
Cambridge
CB24 5QB

Dated: 7/10/2024

OVER DAY CENTRE ASSOCIATION

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Designated Fund £	Total 2024 £	Total 2023 £
<u>Income from</u>					
Donations and legacies	3	7,397	0	7,397	6,156
Charitable activities	4	117,569	0	117,569	75,876
Investments	5	2,250		2,250	1,562
Furloughed Retention Scheme		0		0	0
SCDC Covid Payments		0		0	0
Cambridgeshire County Council - Grant	4	15,504		15,504	14,586
Total Income		142,721	0	142,721	98,181
<u>Expenditure</u>					
Charitable activities	6	78,304	0	78,304	45,589
Salaries	8	117,179	-	117,179	105,305
Total Expenditure		195,483	0	195,483	150,894
Net income before transfers		(52,763)	0	(52,763)	(52,713)
Gain/Loss on investments		5,944	-	5,944	297
Net Income for the year		(46,819)	0	(46,819)	(52,416)
Fund balances as 1 April 2023		113,986	79,414	193,400	245,816
Fund balanced at 31 March 2024		67,167	79,414	146,581	193,400

The statement of financial activities includes all gains and losses recognized in the year

All income and expenditure derives from continuing activities

OVER DAY CENTRE ASSOCIATION**BALANCE SHEET
AS AT 31 MARCH 2024**

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Investments	9		0		129,254
Tangible assets	10		3,523		5,305
Designated tangible assets	10		5,019		6,699
			<u>8,542</u>		<u>141,258</u>
Current assets					
Debtors	11	8,902		6,828	
Other Debtors		135,198		0	
Payments in Advance		1,907		1,400	
Cash at bank		9,480		45,353	
Cash at bank and in hand		491		708	
		<u>155,978</u>		<u>54,289</u>	
Creditors: amounts falling due within one year		(17,938)		(2,147)	
Net current assets			<u>138,040</u>		<u>52,142</u>
Total assets less current liabilities			<u><u>146,582</u></u>		<u><u>193,400</u></u>
Income funds					
Designated funds			79,413		79,826
Unrestricted funds			67,169		113,575
			<u><u>146,582</u></u>		<u><u>193,400</u></u>

The accounts were approved by the Executive Committee on

David Barker
Chair



Nigel Poulter
Trustee



**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. Accounting policies

Charity Information

Over Day Centre Association is a public benefit entity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 101 "The Financial Reporting Standards in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice as it applies to FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Report) Regulation 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to the Regulation but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approval the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparation in the accounts.

1.3 Charitable funds

Unrestricted funds are available for at the discretion of the Trustees work in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific condition by donors that the capital must be maintained by the charity.

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance condition require deferral of the amount. Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

Expenditure is included on an accrual basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net it depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Land and buildings	10% per annum straight line
Plant, Fittings and equipment	25% per annum straight line
Fixture Fittings and equipment	50% per annum straight line
Motor vehicle	25% reducing balance

The gain or loss arising on the disposal of an assets is determined as the difference between the sale proceeds and carrying value of the assets, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of risks specific to the asset for which the estimates of cash flows have not been adjusted.

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1 Accounting policies

(Continued)

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amounts. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued as a revaluation decrease.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprised direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for consideration are measured lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loan are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the futures receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligation to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation of financial liabilities

Financial liabilities are derecognised when the charity's contract obligation expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as a expense when the charity is demonstrably committed to terminate the employment of an employee or provide termination benefits.

OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

3 Donations and gifts

	2024 £	2023 £
Donations and gifts	<u>7,397</u>	<u>6,156</u>

4 Charitable activities

	2024 £	2023 £
Unrestricted funds:		
Cambridgeshire County Council - Social Services	15,504	14,586
Client Fees	80,330	64,396
Fundraising events	34,609	17,637
New Bath	12,278	0
	<u>142,721</u>	<u>96,619</u>

5 Investments

	2024 £	2023 £
Bank and Building Society Interest	1,348	653
Epworth unit trust	902	909
Unit Trusts	5,944	297
	<u>8,194</u>	<u>1,859</u>

OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

6 Charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Staff costs	117,179		117,179	105,305
Depreciation and impairment	4,044	1,680	5,724	4,432
Food for clients	10,416		10,416	9,260
Cost of maintenance & Utilities	9,160		9,160	6,633
Office Costs	14,998		14,998	14,762
Client transport	9,101		9,101	5,590
Insurance	3,601		3,601	3,334
Craft etc	3,128		3,128	1,087
Fundraising Costs	3,956		3,956	491
Bath provided per Fundraising	12,278		12,278	0
	<u>187,860</u>	<u>1,680</u>	<u>189,540</u>	<u>150,894</u>

7 Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees.

8 Employees

	2024	2023
Number of employees		
The average monthly number of employees during the year was:	<u>8</u>	<u>8</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	113,900	102,134
Social security costs	1,127	841
Pension contribution	2,152	2,329
	<u>117,179</u>	<u>105,305</u>

9 Investments

	2024	2023
	£	£
Blackrock Charis hare Restricted Investment Fund	0	37,182
Cazenove The Equity Income Trust for Charities	0	32,549
M&G Chari fund Fund Accumulative Fund	0	32,424
Epworth Equity Fund for Charities (Income Shares)	0	27,100
	<u>0</u>	<u>129,254</u>

OVER DAY CENTRE ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024****10 Fixed assets**

	Leasehold Building	Motor Vehicles	Fixtures & Fittings	Total 2023
	£	£	£	£
Cost brought forward - 1 April 2023	9,517	68,486	34,469	112,472
Additions	-	-	2,263	2,263
Cost carried forward - 31 March 2024	9,517	68,486	36,732	114,735
Depreciation at 1 April 2023	7,858	61,787	30,823	100,468
Charge for the year	948	1,680	3,096	5,724
Depreciation at 31 March 2024	8,806	63,467	33,919	106,192
Net Book Value as 1 April 2023	2,607	8,943	1,375	12,925
Net Book Value as 31 March 2024	711	5,019	2,812	8,542

The leasehold property is held on a peppercorn rent for 999 years commenced in 2000.

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	8,902	6,419
Other debtors	135,198	408
Payments in advance	1,907	1,400
	<u>146,007</u>	<u>8,227</u>

12 Creditors amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,283	227
PAYE	4,572	0
Money held for specific purposes	5,042	0
Holiday Pay	2,239	0
Pension	438	0
Accruals and deferred income	3,364	422
	<u>17,938</u>	<u>648</u>

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance 01-Apr-23 £	Movement in incoming resources £	Resources expended £	Balance at 31-Mar-24 £
Minibus Fund	6,699		(1,680)	5,019
Minibus Replacement	73,126	1,680		74,806
Specific Donations	1,000	16,320	(12,278)	5,042
Cash at Bank	0			0
	80,826	18,000	(13,958)	84,868

14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	3,523	5,019	8,542
Current Investment	0	0	0
Current assets/(liabilities)	65,914	72,126	138,040
	69,437	77,145	146,582

15 Reserves policy

The Day Centre has a policy of holding at least 50% in reserves in case of unforeseen circumstances.

The client's fees cannot go up by the amount needed to break even so fees are going up 10% required with the balance coming out of reserves.

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

I report on the accounts of the charity for year ended 31st March 2024, which are set on pages 6 to 16

Respective responsibilities of Executive Committee and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedure laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- (iii) to state whether particular matters have come to my attention

Basis of independent examinations report

My examination was carried out in accordance with the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the examination of the accounts, and seeking explanations from you as 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 accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

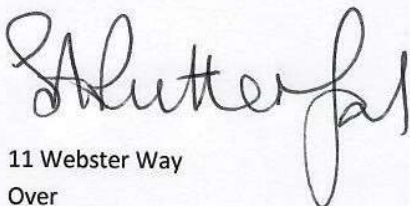
Independent examiner's statement

Your attention is drawn to the facts that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102) in preference to the Accounting and Reporting by Charities; Reporting Standard Statements of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulation has not been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - (ii) to keep accounting records in accordance with section 130 of the 2011 Act ; and
 - (iii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) to which, in my opinion attention should be drawn to enable a proper upstanding of the accounts to be reached.



11 Webster Way
Over
Cambridge
CB24 5QB

Dated

7/10/2024

THE OVER DAY CENTRE ASSOCIATION

England & Wales - Charity number 1196202

Accounts

ANNUAL REPORT 2022-23



OVER DAY CENTRE



CONTENTS

CO CHAIR'S REPORT.....	4
IMPACT REPORT: HOW WE MADE A DIFFERENCE IN 2022-2023	7
CLIENT DEMOGRAPHICS & NUMBERS	11
OUR STRUCTURE, GOVERNANCE AND MANAGEMENT	12
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	15
BALANCE SHEET.....	16
CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS.....	17
NOTES TO THE FINANCIAL STATEMENTS	20
ACCOUNTING POLICIES.....	22
TREASURER'S SUMMARY REPORT	24
CENTRE MANAGER'S REPORT	29
WHAT MAKES US SO SPECIAL	29
CLIENT & FAMILY FEEDBACK.....	32
STAYING FIT & LOOKING GOOD.....	35
INVOLVING YOUNG PEOPLE	39

CO CHAIR'S REPORT

The Trustees present their report and accounts for the year ended 31st March 2023

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts which comply with the charity's governing document, the Charities Act 2011 and the statement of recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

To provide day care for the frail or elderly of Over and surrounding villages, to promote and maintain the quality of life for them through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Current Year (2022/2023)

The Budget

Although we are thankfully past a difficult two year period client numbers have remained stubbornly low. The year started with the Day Centre being open four days per week and increased to five days for the second half of the year. Whilst numbers are still hovering around 50% of our breakeven position activities to increase awareness of the Day Centre continue with our objective to return to full capacity and a waiting list that we previously enjoyed.

Client income is much reduced that impacts directly on our income. Grants from local Parish Councils, Charities, fund-raising activities and donations, along with our investments regaining most of our losses of last financial year, has enabled us to maintain good levels of reserves with the result that we can continue to maintain staffing levels and pay.

Cambridge County Council continue in their support of the Day centre with a payment of a second tranche of their grant of £14,300 being made for 2022/23. This grant is extremely valuable and is gratefully received.

We increased client fees this year, presently our single source of income, and will review our fees over subsequent years to provide for better financial stability as and when numbers increase. As part of a business review of the Day Centre we will continue to explore other routes to provide income.

What actually happened?

There has been a slow return of our clients, who are our primary focus, with the result that our reserves continue to be used. Excellent financial management over the years have helped us remain in a strong position, continue to support staff and maintain the centre with activities and events to attract and entertain our clients.

Maintenance of the Day Centre continues and benefits from the support of local businesses who have decorated and repaired paintwork at little to no cost. We invested in new LED lighting, as a number of our fittings were failing, that provides better energy efficiency, the cost of which was £3,200. No further large expenditure was made, although the building is in need of some internal decorations and replacement furnishings. A review of potential works and improvements is being made and will be reported on in the future.

Client income doubled over the year, with income of £64,396, continues to be lower than breakeven. Income from Parish Council Grants, Charitable activities, SCDC grants, Donations, Fundraising and Legacies total £32,524 for the year and income from our investments, totalling £1,538, results in a shortfall where we continue to manage losses from our reserves. This year a net loss of £52,416 will be reported that is obviously of concern and we hope we will be able to report on significant improvements due to various initiatives we will begin.

Our business review continues with discussions with SCDC and CCC to investigate activities we could and should do to improve the success and financial wellbeing of the Day Centre. Outcomes from this work has proved to be slow as we are in an economic period that places pressures on funds. Work continues that we hope will bring benefits over the forthcoming years.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Reserves

At the end of the year we have total assets of £193,400. After deducting earmarked provision for the replacement of our minibus we were left with a little over £113,575 Unrestricted funds at March 31, 2023 down from £165,991 at March 2022. Our reserves representing just over 9 months of gross expenditure.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Risks

Trustees have regularly assessed and monitored the major risks to which the charity was exposed and we are satisfied that the systems are in place to build on our success over the years. The impact of Covid 19 has been great, the longer term effect has been reduced client that are slowly returning to pre pandemic levels. This has to be our greatest focus.

Structure, governance and management

If any Trustee has a conflict of interest over any matters being consider they must disclose this and take no part in the discussion or decision.

This report has been approved by the Trustees on October 23. 2023

Joint Chair of Trustees



David Barker



Cecilia Tredget



IMPACT REPORT: HOW WE MADE A DIFFERENCE IN 2022-2023

Continuing our work to encourage clients back to the Day Centre we finally returned to a five day service in October 2022. The difficulties we experienced post pandemic have lingered more than we expected, with some clients wary to mix that has resulted in client numbers remaining stubbornly low. We increased average weekly client attendance from 40% in 2021/22 to around 45% this year, with spaces booked rising to 50% of our breakeven. We are focussed on returning to 'breakeven plus' and are striving to reach our capacity, along with a waiting list, a position we once enjoyed.

Our decision to support our staff through the long journey to full capacity continues, with salaries paid based on full time working. This has enabled us to open for 5 days and manage the low numbers of clients on some days. We monitor attendance closely and can report that we see an improving picture.

We increased client fees from £23.00 to £26.00 in April 2022 and will review again in the autumn. Research of fees in comparable South Cambridgeshire Day Care, whilst difficult to directly compare, suggests that our fees are very competitive. We are committed to ensuring that we offer best value for an unequalled service, however cost of living increases may lead to further rises in our fees. So far client feed-back has been positive and understanding.

There are reasons to be cheerful

This year we commenced activities to increase awareness of Over Day Centre to attract new clients. This started with the redesign of our website to better reflect what we do that launched in March. Activity will be closely monitored to measure visitor numbers to the site, with the increase of client assessments and subsequently client numbers a key focus.

We have had extensive discussions with South Cambs District Council, specifically their Integrated Neighbourhood Programme manager, People Services commissioner and Adult Social Care commissioning manager. There are short, mid and long term activities that are both underway and that we are exploring, all of which are designed to bring new clients and revenue to the Day Centre. A new business plan is being developed to provide targets and priority in how we apply our resources.

Update on Over Day Centre Business Plan

One outcome of the Business Development Plan was to develop a person-centred holistic model of care. The action plan includes activities to meet with partners (county council, SCDC and health ICS) and to partner with other organisations e.g. Lindsey Leg Club, Buurtzorg team and provide alternative meeting space, activities to support clients and their carers. This is with the intention to be part of integrated offer alongside health, social care, and other statutory and voluntary organisations.

In 2023 Trustees and the Day Centre Manager followed up the meetings that had taken place in 2022 with Cambridgeshire County Council and South Cambridgeshire District Council and met with Anita Howard a Neighbourhood Manager from the Integrated Care Provider and Leneva Nwachukwu Commissioner from People Services Cambridgeshire County Council & Peterborough City Council to discuss how the Day Centre might develop and become financially sustainable.

Following this meeting, in February, the co-chairs visited an inspirational day centre in Duston Northampton that gave us a great number of ideas of how the centre could grow over the coming years including a separate but linked day care facility, Forget Me Not Club, for people with dementia.

Since then, several changes have started to take place to meet the goals of the Business Development plan:

- Lunch time meals have been extended to anyone in the community to encourage people to use the club more flexibly.
- An increased entertainment budget with a wide range of activities including visits from schools and trips out.
- A renewal and improvement of the web site and a focus on social media to publicise all the activities including an updated and modern new brand and logo.
- The establishment of a Memory Café in partnership with Willingham to take place every other month on a Saturday.

One immediate success, following an introduction to Willingham Memory Box Café, is that we secured seed funding to run a similar scheme at Over Day Centre. This was in no small part down to the volunteers at Willingham who we continue to discuss how best to move forwards and how we may both benefit from the funding.

Once we are underway with a Memory Café we next have plans to set up a 'Carers Group' and have secured extra space adjacent to the Day Centre.

Fundraising

We welcome the return of two events this year, the 5Pub Challenge that we reported had called last orders, and Over Day Centre Bike Rides - the event ably supported by Willingham Wheels and Swavesey & Over Cycling Club. The 5Pub Challenge is on its eleventh round, the bike ride maintaining five routes that includes two starting at Northstowe. We are excited that local villages continue supporting the Day Centre, our focus this year is to raise funds towards solar panels and a new assisted bathing facility for clients. Whilst the events are to raise funds for the Day Centre they are valuable in helping to communicate the Day Centre and what we offer to local communities.

In addition, we have partnered with an external fundraiser who is tasked with identifying organisations that provide charitable funding. Contacts we make will not only result in additional funds, but critically increase awareness of the Day Centre.

To take full advantage of fundraising activities two trustees are tasked with preparing a better approach in grant applications.

Investing in the future

Planning is underway to make improvements to our garden areas so that they are more attractive and welcoming for our client and visitors, providing additional activities for our clients with 'accessible' beds, improved planting and space for the cultivation of vegetables.

Recently we restarted a Lunch Club that invites members of the public to join us for a two course lunch every Monday. Often this is a client's partner or family member and we hope that word of mouth, our website and social media will encourage others to join us.

Investigation continues for the installation of Solar Panels, with quotes from SCDC and two business, one local to Over. The investment is somewhat higher than we initially estimated, in the region of £25,000 - £35,000 with payback within 15 years. There are funding opportunities that could provide match funding - Zero Carbon Communities - in addition to fundraising events and our newly appointed external fundraiser.

Ongoing maintenance and Improvements

Ongoing maintenance continues and we are immensely fortunate that local contractors have offered their services, in the main, free of charge, some of whom have family members that are at or have been clients of the Day Centre, others just wishing to help. Their generosity is massively helpful and rewarding for all of us, especially considering the recent economic pressures we are all experiencing.

We installed new LED lighting, as a number of our fittings were failing, that provides better energy efficiency and much improved lighting, the cost of which was £3,200. Along with our new gas boiler installed in 2021, we monitor the reduced energy use.

No further large expenditure was made, although the building is in need of some internal decorations and replacement furnishings. A review of potential works and improvements is being made and will be reported on in the future.

Volunteers and activities

Volunteers have returned to the Day Centre and we have plans for a 'Volunteers Event' at the Day Centre to thank those who have joined us and encourage new. Volunteers are instrumental in the success of the Day Centre helping with day to day requirements i.e: on our mini bus, in the kitchen, running activities, reading to clients or simply at hand to talk to clients.

Our new Memory Box Cafe and Carers Group will be led and run by volunteers with the support of the Day Centre with the incredible facility we are fortunate to have.

Staff provide daily entertainment, with carers enthusiastically singing, whenever the opportunity presents, using a speaker and microphone purchased a number of years ago.

We have also arranged for a Podiatrist to attend for two days every 6 weeks, this along with hairdressing and personal care are all designed to improve and provide more value to our clients.

Activities and events have returned to a full timetable with varied activities and visits to the Day Centre - some notable being from Monarch Farm with new lambs and Northstowe Secondary College musicians. It is our goal to ensure that clients have entertaining and varied days at the Day Centre.

Progress against our objectives and key strategic risks

Our key priority is to return client numbers to pre-Covid levels, ultimately to reach our capacity of 28 clients per day with a waiting list of prospective new clients.

Comparing client numbers that attended this year with 2019-20 (pre-Covid) we have 5 fewer clients. However, this figure does not tell the whole story. Previously most of our clients would attend almost five days per week whereas we are noticing that daily attendance is hovering around 11* per day, 38% of our capacity, that is measurably lower than pre-Covid.

**it is important to note that the Day Centre fully opened for five days at the end of October, well into the second half of the year.*

We have found that Mondays and Fridays welcomed very much reduced numbers. We have been unable to precisely identify the reason, although we suspect with more people working from home at the start and end of the week that family members continue with caring responsibilities.

Marketing and awareness building activities continue to help us reach new clients and, hopefully, encourage existing clients to attend on more days.

The vast proportion of our overheads is staff costs, representing almost 75% of expenditure. The decision to maintain staffing at pre-Covid levels was taken so that we can manage the variations in daily numbers and buffer sickness and holidays, both of which are at 'normal' levels. Trustees agreed to continue meeting our shortfall from reserves, with close monitoring of improvements and expenditure.

Whilst our only income is from client fees, increases to which are planned for the new financial year, fundraising and grants are critical to running the Day Centre. We continue to receive grants from our local parish councils, Over Parish Council & Willingham Parish Council that we are enormously gratefully and fundraising events will continue.

Cambridge County Council (CCC) have maintained their support of the Day Centre and we are very mindful that there are postponed changes on how and how much will be awarded in future years. We speak regularly with CCC, however we acknowledge the possible risk that their funding may be further reduced. Alternative revenue streams will be explored including partnering with an external funding resource to identify funders, Corporate partnerships. Corporate giving, as one-off gifts maintaining existing relationships, Social enterprise, etc.

Client reporting

As a key element to welcome new clients to the Day Centre is the 'Client Assessment Form', conducted with the prospective new client and their family.

An assessment is made of the care required, mobility and dietary requirements, along with medical history and any medicines that will need to be administered. The information provided enables us to create a personalised care plan that will be reviewed and evolve over time.

Additional information is recorded that includes hobbies and interests, whether there is a particular music or film that is liked - such as Brass bands, Wildlife, Music and Dancing. These personal preferences can help in grouping clients with similar interests and to help staff provide tailored entertainment.

We continuously discuss with clients and their families whether the meals and refreshments served are of a high quality, any suggested menu changes and what other entertainments and activities should be organised. This has led to an increase in craft based activities, games and events with dancing and singing being very popular.

CLIENT DEMOGRAPHICS & NUMBERS

Client Demographics

The table summarises the average number of clients using the Day Centre and their percentage attendance by village. * for comparison we have used the last full year, pre Covid .

2022-23	No per village	% of clients	2019-20 (pre Covid)	No per village	% of clients
Village					
Over	9	29.0%	Over	14	38.9%
Willingham	6	19.4%	Willingham	6	16.7%
Bar Hill	5	16.1%	Longstanton	4	11.1%
Longstanton	4	12.9%	Bar Hill	2	5.6%
Wilburton	1	3.2%	Fen Drayton	2	5.6%
Lolworth	1	3.2%	Swavesey	2	5.6%
Histon	1	3.2%	Cottenham	1	2.8%
Duxford	1	3.2%	Girton	1	2.8%
Dry Drayton	1	3.2%	Oakington	1	2.8%
Cottenham	1	3.2%	St. Ives	1	2.8%
Boxworth	1	3.2%	Sutton	1	2.8%
			Waterbeach	1	2.8%
Total Clients (average)	31			36	

From the information shown the reach of the Over Day Centre has reduced slightly over the year, in part due to the legacy impact Covid has had on the elderly in South Cambs villages.

It is our priority that we improve the outreach of the charity, both in overall numbers of clients and their geographic location. Marketing and promotional activities are designed to broaden awareness of the Day Centre, the impact of which will be reported on in subsequent years.

Client numbers

The Day Centre fully opened a full five day service at the end of October 2022, up to then open Monday - Thursday. Client numbers have remained at less than 50% of our breakeven. Summary figures below:

	2022-23	% of breakeven	% of capacity	2019-20	% of breakeven	% of capacity
Total Client Days, pa	259			245**		
Spaces Booked	3003	50%	41%	4303	72%	59%
Spaces Billed*	2657	44%	37%	5067	85%	70%
Breakeven Client number, pa	5980			5980		
Capacity based on 28 clients per day	7252			7252		

*client illness or other absenteeism that is billed at 50% of the normal fee

** Day Centre closed from Monday, March 16 due to Covid restrictions

OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

Over Day Centre Association is a Charitable incorporated organisation (CIO) registered with the Charity Commission of England under Registration No. 1196202 at the following address: 1 Dring's Close, Over, CB24 5NZ.

The Day Centre aims to maintain and enhance the quality of life for older people living in South Cambridgeshire and neighbouring districts, by helping to combat loneliness and provide respite for their carers and, in doing so, extend the time that they can continue to live happily and safely in their own home. Opportunities are also provided for local people to volunteer to support the above objectives in order to enhance community support and spirit.

Objectives and activities

To maintain and enhance the quality of the lives of those frail and older people living in Over and other Cambridgeshire villages, in order to combat loneliness and provide respite to their carers thus extending the time that they can continue to live happily and safely in their own home or community, by providing:

- affordable Day Care that is both enjoyable and stimulating.
- transport to the Day Centre, where possible, in the Association's own minibus which is adapted to assist those who have mobility problems.
- other support services.

Provide opportunities for local people to volunteer to support the above objects in order to enhance community support and spirit.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

Governance

The Board of Trustees is responsible for governance and strategic direction in order to provide clients with the best care service possible. The Board of Trustees, elected by the Members of Association at the Annual General Meeting, are the charity's trustees and the legal Directors of the company.

The charity's governance is kept under review by the board of trustees to make sure governance structures and procedures are fit for purpose as the charity and environment evolve.

There is a full set of policies and procedures that incorporate the legal requirements of organisations looking after vulnerable adults, as well as the aims/objectives of the Centre, which management, staff, and volunteers are required to follow.

Our Mission

Over Day Centre is a charity that provides a high standard of professional care, catering to individual needs, in an environment that is friendly, engaging, and health and safety conscious. Established in

1989, we have thirty-four years of experience in the care sector and have clients from a variety of Cambridgeshire villages.

We support our clients in their desire to maintain social interaction and to stay as independent and active as possible with opportunities to make new friends and participate in enjoyable activities.

Our goal is to help our clients remain as independent, socially active and physically mobile as possible, so they can continue to live as contributing members of their local community. We're also a support for families who need respite from the emotional and/or physically exhausting challenges of caring for a loved one on a daily basis.

Trustees:

Ordinary Members:

David Barker	Co-Chair
Cecilia Tredget	Co-Chair
Nigel Poulter	Treasurer
Helen Philips	
Dave Raven	
Adrian Tranter	

Ex-officio Members:

Roger Day	Parish Council Representative
-----------	-------------------------------

Ex-officio Staff Members:

Hayley Smith	Centre Manager
Graham Waters	
Halina Szulakowska	

Operational Management

The charity has a Centre Manager, an Administrator, three care assistants, a minibus driver, a cook, 'casual' care workers and a team of dedicated volunteers.



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Designated funds	Total 2023	Total 2022
		£	£	£	£
Income from:					
Donations and legacies	3	6,156	0	6,156	6,149
Charitable activities	4	75,876	0	75,876	49,367
Investments	5	1,562		1,562	1,482
Furloughed Retention Scheme		0		0	20,435
SCDC Covid Payments		0		0	12,667
Cambridgeshire County Council - Grant	4	14,586		14,586	14,585
Total Income		98,181	0	98,181	104,686
Expenditure					
Charitable activities	6	45,589	0	45,589	34,713
Salaries	8	105,305	-	105,305	101,751
Total Expenditure		150,894	0	150,894	136,464
Net income before transfers		(52,713)	0	(52,713)	(31,778)
Gain/Loss on investments		297	0	297	14,177
Net Income for the year		(52,416)	0	(52,416)	(17,601)
Fund balances as 1 April 2022		166,402	79,414	245,816	263,416
Fund balanced at 31 March 2023		113,986	79,414	193,400	245,816

The statement of financial activities includes all gains and losses recognised in the year
All income and expenditure derives from continuing activities

BALANCE SHEET

(AS AT 31 MARCH 2023)

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Investments	9		129,254		128,957
Tangible assets	10		5,305		3,982
Designated tangible assets	10		6,699		8,943
			141,258		141,882
Current assets					
Debtors	11	8,228		5,310	
Cash at bank		45,353		99,634	
Cash at bank and in hand		708		643	
		54,289		105,587	
Creditors: amounts falling due within one year		(2,147)		(1,653)	
Net current assets			52,142		103,934
Total assets less current liabilities			193,400		245,816
Income funds					
Designated funds			79,826		79,826
Unrestricted funds			113,575		165,991
			193,400		245,816

The accounts were approved by the Executive Committee on 20 October 2023

Co Chair - David Barker



Trustee - Cecilia Tredget



CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

	2023		2022	
	£	£	£	£
Donations and gifts		6,156		6,149
Charitable activities				
Unrestricted funds:				
Cambridgeshire County Council - Social Services		14,586		14,585
Client Fees		64,396		35,368
Fundraising events		17,637		54,735
Sundry income		0		0
		96,619		104,688
Designated funds:				
Hearing Aid System		0		0
Projector		0		0
		96,619		104,688
Investments				
Bank and Building Society Interest		653		654
Epworth unit trust		909		828
		1,562		1,482

In the application of the charity's accounting policies, the trustees are required to make historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

	Unrestricted funds	Designated funds	Total 2023	Total 2022
	£	£	£	£
Charitable activities				
Staff costs	105,305		105,305	101,751
Depreciation and impairment	4,432	0	4,432	5,054
Food for clients	9,260		9,260	7,209
Cost of maintenance & Utilities	6,633		6,633	9,204
Office Costs	14,762		14,762	6,462
Client transport	5,590		5,590	3,436
Insurance	3,334		3,334	3,349
Craft etc	1,087		1,087	0
Fundraising Costs	491		491	0
	118,997	0	118,997	114,013

Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees.

	2023	2022
Employees		
Number of employees		
The average monthly number of employees during the year:	8	8

	£	£
Employment costs		
Wages and salaries	102,134	98,585
Social security costs	841	862
Pension contribution	2,329	2,304
	105,304	101,751

	£	£	£	£
Investments				
Blackrock Charis hare Restricted Investment Fund		37,182		35,905
Cazenove The Equity Income Trust for Charities		32,549		31,637
M&G Chari fund Fund Accumulative Fund		32,424		32,656
Epworth Equity Fund for Charities (Income Shares)		27,100		28,759
		129,255		128,957

The investment is held in four unit trusts originally cost £21,500 each when purchased.

O NOT ADJUST
THERM



NOTES TO THE FINANCIAL STATEMENTS

(YEAR ENDED 31ST MARCH 2023)

	Leasehold Building	Motor Vehicles	Fixtures & Fittings	Total 2023
	£	£	£	£
Fixed assets				
Cost brought forward - 1 April 2022	9,517	68,486	30,959	108,962
Additions	-	-	3,510	3,510
Cost carried forward - 31 March 2023	9,517	68,486	34,469	112,472
Depreciation at 1 April 2022	6,910	59,543	29,584	96,037
Charge for the year	948	2,244	1,240	4,432
Depreciation at 31 March 2023	7,858	61,787	30,823	100,468
Net Book Value as 1 April 2022	2,607	8,943	1,375	12,925
Net Book Value as 31 March 2023	1,659	6,699	3,646	12,004

The leasehold property is held on a peppercorn rent for 999 years commenced in 2000.

	Total 2023	Total 2022
	£	£
Debtors		
Amounts falling due within one year:		
Trade debtors	6,419	3,927
Other debtors	408	0
Payments in advance	1,400	1,383
	8,227	5,310
Creditors amounts falling due within one year		
Amounts falling due within one year:		
Trade creditors	227	93
Accruals and deferred income	422	1,560
	649	1,653

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance 01-Apr-22	Movement in incoming resources	Resources expended	Balance at 31-Mar-23
		£		£
Minibus Fund	8,943		(2,244)	6,699
Minibus Replacement	70,882	2,244		73,126
Specific Donations	0	0	0	0
Cash at Bank	0			0
	79,825	2,244	(2,244)	79,825

Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Total
	£		£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	5,305	6,699	12,004
Current Investment	129,254	0	129,254
Current assets/(liabilities)	(19,984)	72,126	52,142
	114,575	78,825	193,400

Reserves policy

The Day Centre has a policy of holding at least 50% in reserves in case of unforeseen circumstances. Whilst we continuously review client fees, it is not possible to increase them by the amount needed to break even.

This year we increased fees by 13% with a further increase planned at the start of our next financial year of 12%. The balance will be met from our reserves, with further increases in client fees next year not being ruled out. This will be discussed with our clients and their families to ensure the Day Centre remains affordable.

A full copy of our 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023' is available by request

ACCOUNTING POLICIES

Charity Information: Over Day Centre Association is a public benefit entity.

Accounting convention

These accounts have been prepared in accordance with FRS 101 "The Financial Reporting Standards in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice as it applies to FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Report) Regulation 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to the Regulation but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2019 are the first accounts of Over Day Centre Association prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are affected by the transition to FRS 102.

Going concern

At the time of approval the accounts, the Trustees have a reasonable expectation that the charity has adequate

resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparation in the accounts.

Charitable funds

Unrestricted funds are available for at the discretion of the Trustees work in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific condition by donors that the capital must be maintained by the charity.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance condition require deferral of the amount. Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Resources expended

Expenditure is included on an accrual basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net it depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Land & buildings	- 10% p.a straight line
Plant, Fittings & equipment	- 25% p.a. straight line
Fixture Fittings & equipment	- 50% p.a. straight line
Motor vehicle	- 25% reducing balance

The gain or loss arising on the disposal of an assets is determined as the difference between the sale proceeds and carrying value of the assets, and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of risks specific to the asset for which the estimates of cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amounts. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued as a revaluation decrease.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprised direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for consideration are measured lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Basic financial liabilities

Basis financial liabilities, including creditors and bank loan are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the futures receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligation to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade

creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation of financial liabilities

Financial liabilities are derecognised when the charity's contract obligation expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or provide termination benefits.

TREASURER'S SUMMARY REPORT

Financial position regarding income and expenditure for the year ended 31st March 2023.
The year to 31st March 2023 was a full year for the first time since in 2019.

Income	£
Client Fees	64396
Cambridgeshire County Council	14586
Over Parish Council	5000
Over Parish Council	325
Willingham Parish Council	3,000
Bike Ride & the Sponsored Walk	2,333
Donation etc.	5071
Miscellaneous	2205
Interest on Investment (Epworth)	909
Interest on Redwood Bank	653
Total Income	98,478

The investment continued to increase by a further £297. This is only 0.002% increase.
The total was higher last year, but this included Furlough payments.
Client fees were £64,396 compared to £33,707 the previous year. At its peak this was £88,257 and fees were £21 per day.

Payments	£
Wages	105305
Food cost	9260
Gas and electricity	3159
Diesel, repair, and insurance for minibus	6497
Depreciation (excluding Minibus)	2187
Depreciation of Minibus	2,244
General Insurance	2,427
Telephone & Internet	1,021
SCDC Waste & Water Rates	1312

Payments (continued)	£
Maintenance	2222
Office Costs	2878
Household Expenses	2000
Website etc	1,200
Recruitment Fees	3,510
HR Fees	2753
Craft Etc.	1361
Bike Ride Expenses	492
Miscellaneous	1,066
Total Expenditure	150,894

We have a new website provided by PostScript.
We also had to spend money to recruit a new Lead Carer when Liza Smith retired.







CENTRE MANAGER'S REPORT

The last year has been a year of changes for the Day Centre. Whilst we wished long-term Lead Care, Liza Smith the very best for her retirement, we welcomed Samantha Hammond to the role. Samantha has many years of experience in a senior position in residential care, and has worked with enthusiasm and determination to establish herself in the role of Lead Care for our charity.

After 33 years of working within the community to provide professional care for older people throughout Cambridgeshire, a push was made this year to rebrand Over Day Centre and improve our visibility. We know that our service is needed and valued. The client quotes and family testimonials in this Annual Report show this to be the case. This year, we have strived to reach more people that could really benefit from the services that we offer.

Whilst attendance numbers continue to be lower than pre-Covid, we are finding that our clients are now booking to come several days a week. If we have a special event, such as our Christmas lunch, visit to Carriages Tea Rooms, a favourite singer coming to entertain, visits from local schools, local farms, craft workshops, birthdays or other annual celebrations, we are finding that many clients will book an extra day to attend.

We have also introduced two new services that have proved incredibly popular. The first is regular exercise Thai Chi classes led by professionally trained coaches and an in-house podiatry service.

My thanks, as always, is extended to the staff and volunteers who work so hard to make the Day Centre the special place that it truly is. The dedication of these people is incredible and is very much valued by myself and the trustees.

WHAT MAKES US SO SPECIAL

Professionally qualified staff who can administer medication to clients, assist with personal hygiene needs and have received training in Moving and Handling of People in Health and Social Care. All of this ensures clients are well cared for, comfortable and safe

A bespoke building that is fully accessible, with a social day room, designated dining area, professional kitchen, disabled toilets, staff toilet, bath room with bath and shower facilities, hairdressing salon, administrative offices and utility. An installed Phonak Loop System supports clients with hearing difficulties, an incredible facility providing a welcoming space for all.

Ongoing daily client assessments enables the creation of personal, bespoke care plans. Reviewed monthly by the Centre Manager and Lead Carer ensures all staff are aware of any changes in a client's health and wellbeing. Families are always welcome to speak with members of staff about concerns, or to seek advice.

Free minibus service with wheelchair tail lift that transports our clients, living in surrounding South Cambs villages, safely to and from Over Day Centre. Drivers and escorts receive MiDAS 1 and First Aid

training to ensure safe transit of our clients. Without this service many of our clients would not be able to attend the Day Centre.

An assisted bathing facility with a hydraulic height-adjustable bath. We provide supervised bathing and shower to all our clients, the bath much loved helping family members who struggle to assist their loved one with bathing at home. The Day Centre's staff are trained in moving and handling clients safely whilst upholding the dignity of the individual.

Freshly cooked 2-course lunch prepared by trained cooks. Level 2 Food Hygiene for Catering completed by all staff to ensure that the Day Centre follows strict regulations of the Food Standards Agency with annual inspections to maintain the highest standards. Our goal is to meet any dietary requirements, cater for allergies catered and offer high quality, fulfilling meals.

Lunch club open to everyone, client partners, family members, and members of the public to enjoy a high quality meal, meet and socialise with our carers and clients offering place to make new friendships

Neighbouring Over Surgery and Pharmacy providing easy access to our clients for medications and treatments accompanied where required by our carers. A focus on health and wellbeing of our clients being paramount.

Varied activities every day that includes external entertainers, crafts, quizzes, Bingo, group-led games, singing, dance and exercise. Stimulating for all, mind and body recognising that a health body helps maintain our clients wellbeing.

Organised day trips provided as an inclusive element of the day without clients needing to pay an additional fee. Each year there are a variety of excursions to local tea rooms, community farms and picnics to enhance the Day Centre's offer.

Working with young people giving the opportunity to socialise with the older community; work experience for students, Duke of Edinburgh Award Scheme volunteers, work placements to Sixth Form students, encourage visits from local preschools, welcoming Scout Groups, Primary and Secondary Schools to perform for, or lead clients in various activities, such as crafts. This is key in expanding their knowledge of careers in social care, and help create friendships between different age groups by

Community benefit that the Day Centre provides either with the opportunity to hire our minibus or premises in support of their community projects or volunteering to help support our charity in a variety of ways: helping in the kitchen, serving afternoon teas, escorting on the minibus, helping with the gardening, or supporting fundraising events.



CLIENT & FAMILY FEEDBACK

Testimonials from people who have a family member regularly attending Over Day Centre. Their feedback attests to how beneficial the Centre is for their loved one's well-being. In addition, they feel supported themselves in their role as primary carers in what is a very demanding, 24-hour role.

LESLIE'S FAMILY – BAR HILL

"My wife, who has Alzheimer's, has been attending the Day Centre for two days per week, now three days, since May 2022, loves her visits, and I, (her husband, carer and LPOA) have noticed how much she enjoys and reacts to all that goes on. When I tell her in the mornings that she is going to ODC that same day, her face lights up.

The activities are second to none; singing, music/videos, craft work, etc. led by an amazing team of carers and helpers, who all seem to be intent on ensuring the attendees have a fulfilling and fun time. Parties are held at special times like the recent Christmas and Birthday celebrations, days out from time to time, all led by that fantastic team of carers.

It is great value for money - with lunch and refreshments included. Home help is so expensive in comparison and doesn't provide the entertainment, or the opportunity for Leslie to go out and socialise.

Keep up the great work, Over Day Centre, with the amazing band of carers and helpers"



Leslie assisted in her colouring in by Sarah.

JEAN'S FAMILY - OVER

"My mother, Jean, attends the Over Day Centre on two days per week, sometimes three if there are events, like craft/art sessions that she wants to attend as an extra. Mum first started attending the Day Centre as I was so worried that she was getting lonely and, as she was not able to drive anymore, was not having an active life.



Jean with a bird that she made during a craft session

Right from the start the Centre has been marvellous for her. Mum is collected by the minibus, reliably and safely brought home. The staff are so attentive and manage to organise a wealth of activities for the clients, ranging from physical exercise, music, and artwork. Mum especially likes the clay and painting. Also, the quizzes to keep the mind active are varied and Mum brings home the sheets to try to complete later.

Mum can also treat herself to a regular manicure there, a podiatrist, a hairdresser, and an assisted bathing service if she should wish. The staff have even managed to organise days out: boat trips, tea parties, petting farms.

I have great communication with the Day Centre and utmost confidence in, and praise for, the staff and management."

CELIA'S FAMILY – WILLINGHAM

"My Mum had a stroke in March 2022 and although she made a good recovery, she was unable to socialise as she had done before. Mum now goes to the Day Centre three times a week.

She is not only well cared for by the staff but is able to interact with the other clients. She has a home cooked meal and is entertained by the many visitors that come to the Centre; from singers, children from the local playgroups, people doing crafts and exercise professionals.

Mum has enjoyed several trips out for afternoon tea, riverboat trips and visits to a local farm.

Without the Day Centre Mum would either be isolated at home, or may have already gone into a permanent care. In fact, we were already looking at care homes before Mum agreed to a taster day at Over Day Centre. That changed everything – not just for her, but for us as a family.

It is a wonderful facility, staffed by caring people".

JOE'S FAMILY – BOXWORTH

"Joe is an independent individual who is coming to terms with becoming dependent. This puts a strain on our relationship. For myself, I am having to accept a role I never wanted. At the Day Centre I know he is receiving so many things I cannot give him, and he would not give himself. He is with other people, and he has discovered that he still can have conversations despite being hard of hearing and sight impaired.



Joe enjoying lunch at the Day Centre.

He so enjoys the music. Joe regularly used to go to weekly free concerts in Cambridge for many years. The joy of live music does uplift him, more than the radio listening that he does at home.



Celia always books to have her nails done with Megan.

From my point of view, Joe is learning to accept help from others which is a skill he needs as I will not be able to do everything for him as his needs increase. He is doing this in a local, caring environment.

Joe loves to eat, and he finds the meal an adventure... what's for lunch today."

CHRISTINE'S FAMILY – WILBURTON

"Over Day Centre is a great asset to myself and my partner, Christine. It is somewhere Christine very much looks forward to attending each week with a vast array of activities, events, and a lovely lunch. This keeps Christine socially engaged with excellent staff and amenities. She finds it enjoyable.



Christine at the Day Centre.

For myself, it's a time when I can switch off and get on with others jobs without having to care for Christine for a few hours. I really appreciate the break from caring full-time.

We live near Ely and there is no such Day Centre in our area, so this is why we attend Over Day Centre. Please keep up the good work. We would both like to thank everyone for an excellent Day Centre."



STAYING FIT & LOOKING GOOD

The Day Centre offers clients a range of services to help them feel pampered and look good. Many struggle to get out and about, because they have no transport of their own. The only way they can attend Over Day Centre is by using our free minibus service. Our charity, therefore, feels it is important for us to bring as many services to our clients, as possible, whilst they are in our care.

Here are some of the ways that we can support each client to stay fit, feel good about themselves, and help them take care of their own well-being. Thank you to everyone (below) for agreeing to write about their experiences of working with the Day Centre and our clients.

MALCOLM SAVANNAH – TAI CHI INSTRUCTOR

"I was asked by the Day Centre Administrator, Halina if would I be interested in doing some Tai Chi relaxation classes for the clients. I jumped at the chance. It was one of the best decisions I have ever made. The clients absolutely loved it and they could all do the exercises sitting down. They were very inquisitive and the icing on the cake was the round of applause I received when it was over. The class was fun, relaxing, and they helped each other.

The oldest resident at Over Day Centre is 102, and she still has a lot of get-up-and-go. It's an absolute pleasure and honour to teach these people. When they all asked me, when would I be coming again, I then realised that this was a pleasure for all of them."

LAURA VENNING – PODIATRIST

"I have been visiting the Over Day Centre since the start of the year and what a fantastic place it is for the community.

Having worked with the elderly in a close setting for over 6 years, I must say it's the most organised and caring place I've visited. The support and facilities offered to the visitors is outstanding; ranging from live music, karaoke, hairdressing, foot care and always a freshly cooked lunch. The clients are always happy and cared for and I see how much they love coming to the Day Centre. The team always works perfectly together and the smooth running of the Centre shows when I visit.

I really enjoy working with the elderly. It's a great opportunity for them to talk about their life and having a conversation with some different can be very rewarding.

It's very important for them to have regular check-ups on their feet, as most are unable to reach or get down to their feet. Regular care means they can feel comfortable, and it also reduces the risk of complications they may not be aware of such as ulcers and pressure sores.

People often think of having their eyes or hearing checked, but not often their feet. Conditions like diabetes or circulatory problems can all be picked up by looking at the feet, and common problems like corns, cracked skin and ingrown toenails can be successfully treated. Healthy feet are important to a person's mobility, which everyone loses as they grow older.

That's why I'm so pleased that Over Day Centre enables clients to access foot treatment."



MEGAN O'HARE – MANICURIST

"It is always a pleasure visiting Over Day Centre once a month to pamper the ladies that go. I have been coming for nearly five years, apart from a break due to Covid, and so I feel that I've really developed a relationship with the clients.

As soon as you step into the Day Centre you are greeted with a warm welcome from both staff members and clients. Most of the ladies come in for a file and polish, and some just come in for a shape, but they all leave the room with a smile on their face after having a chat and a laugh. I know which colour nail varnish clients prefer (although they can surprise me with how daring they sometimes want to be) and also how long they like to leave their nails.

It is very rewarding coming to Over Day Centre and offering this service. I look forward to my visits, and try to book my annual leave so that it doesn't clash with my visits on the third Thursday of each month."

WENDY UNWIN - HAIRDRESSER

"I have been volunteering at the Day Centre since the beginning when we were in a couple of porta-cabins. Moving into the new building meant that a salon was added and I've been offering hairdressing services ever since (even though I'm retired).. Some clients only book to see me if they need a haircut. Others book on a weekly basis to have their hair washed and set. It's a nice way for me to get to know a client, because we can chat over a tea/coffee while I'm putting their rollers in, or they're sitting under the dryer.

All the clients I see struggle to get out and about independently, so they appreciate having the salon at the Day Centre. Some days the clients even manage to book to have their nails done with Megan, or their feet done with Laura in the morning, and then have their hair done with me. So, it's like a proper pamper day... and they have a two-course lunch as well.

I don't just do hair for the ladies. Some of the gentlemen also have their hair cut by me, and this means one less thing for their families to worry about organising".

ASSISTED BATHING SERVICE

Every client is offered the opportunity to use the Day Centre's free bathing service assisted by a member of the Care Staff as most of our clients struggle to use a bath at home for different reasons, but mainly due to mobility issues. This means that they can only ever use a shower. Being able to have a long, hot soak in a bubble bath is therefore seen as a treat, and our hydraulic adjustable bath (with side door) enables all our clients to indulge in a 'luxury' that most people take for granted.

This service also helps family members who struggle to assist their loved one as the son of one of the clients explained:

"Since mum's Alzheimer's has progressed, it has become more and more difficult for my dad to help mum understand that she needs to have a regular shower. His mobility is also limited due to a hip replacement, which makes helping mum quite difficult for him.

Mum, however, is happy to have a bath at the Day Centre and I know that she is in safe hands. The staff are marvellous with her and have told me that mum never complains. The best thing, though, is that mum can have a bath first and then be taken into the salon afterwards for Wendy to do her hair."

To our knowledge, we are the only Day Centre in Cambridgeshire to provide this service.



INVOLVING YOUNG PEOPLE

Our charity has always sought to bridge the gap between young and old, and to create friendships that are not defined by any peer group. Older people need to be valued, and yet our society is still very much an ageist one.

Over Day Centre has always keenly welcomed young people from local schools and clubs. We are especially happy to support anyone seeking work experience; especially those completing a BTEC Award in Health and Social Care, or those considering a career in the health sector.

Over the last year we have developed close ties with Puddleducks Preschool and New Road Preschool in Over, Hatton Primary School in Longstanton, and Northstowe Secondary College. We have also welcomed young people on work experience from Swavesey Village College and Long Road Sixth Form College.

MAX WARRINGTON – DUKE OF EDINBURGH AWARD (NORTHSTOWE SECONDARY COLLEGE)

“Even before I started my Bronze Duke of Edinburgh Award I have volunteered at the Day Centre during school holidays. I have cleaned, created quizzes in PowerPoint for the clients, and helped with gardening like cutting the Day Centre hedges.

It is such a fun place to be and the clients are really funny and interesting to chat with. They all have their own stories to share and it feels like one big community. The staff are really kind to me as well and are always very welcoming. I feel that they trust me to help the clients and work independently.

Although I’m unable to volunteer in person during term time, I have been visiting during school holidays and this summer I tried to offer something new in the way of craft activities. I love art and always carry a sketchbook, so I wondered if some of the clients might want to get creative too.

I think that some people can feel a bit intimidated about making something, but I hope that everyone that joined in with the crafts had a good time. I know that one lady booked an extra day to come for each one of my sessions. I already have crafts planned for autumn and Christmas, and I am really looking forward to my next visits at the Day Centre. It is so much fun being the clients.”

HATTON PRIMARY SCHOOL CHOIR

Day Centre clients are incredibly lucky to be visited by the Hatton Primary School Choir. Music and performance play such an important role in the school’s curriculum that the Choir has taken part in Young Voices at the London O2 Arena for several years running. This annual event brings together 6–13-year-olds, from all over the UK, to create the largest single choir in the world. (This gives you some idea of the professionalism that is demonstrated by the students from Longstanton when they perform at Over Day Centre).

Teachers, Mr. Matt Thompson and Ms. Medd cannot be thanked enough for supporting Over Day Centre in such a fantastic way. The Choir has already booked to perform a special Christmas 2023 concert in December, and we will be providing free transportation, between the school and the Day Centre, by way of our charity’s minibus. Long may this friendship continue

PRESCHOOLS IN OVER

Over Day Centre is incredibly lucky to have two local preschools visiting monthly, which means that our clients can engage with the children on a fortnightly basis: Puddleducks Preschool visiting on Tuesdays, and New Road Preschool visiting on Thursdays.

The children bring toys, activities, their drawings, and games to share with the clients. There is always a singalong and sometimes parachute games set to nursery rhymes. The pleasure that these visits bring to our clients is evident from the round of applause that both preschools receive when they first arrive at the Day Centre.

Charlie Bown, Deputy Manager at Puddleducks shares some of her thoughts about the visits: *"We are thrilled to have made the link between Puddleducks Preschool and Over Day Centre. The children at Puddleducks benefit hugely from this opportunity. They help to plan the activities we take with us. The wealth of skills they gain and their knowledge and understanding of members of our community are immeasurable. We are working hard to support the children with their social interactions and communication skills and our visits are benefiting these major development areas hugely.*

After our last visit the children were full of stories about the people they met, the songs they shared together and the interesting things they learnt. The parents were delighted that we were able to visit, and the enjoyment of the Day Centre residents is always evident. "

Day Centre clients even featured in the Christmas video that Puddleducks Preschool produced in 2022 instead of staging a live Nativity play. Clients were filmed singing "When Santa Got Stuck Up the Chimney" and this footage was spliced with scenes of the children narrating a story about Father Christmas. The final production was unveiled as a movie afternoon with popcorn at the Day Centre.

GSCE MUSIC STUDENTS (NORTHSTOWE SECONDARY COLLEGE)

Over Day Centre was delighted to welcome Northstowe Secondary College students this year who are in the process of sitting their Music GCSE. Head of Music at the College, Ben Mulholland is keen for his students to experience playing in groups, as well as performing to an audience. (Each student is expected to play in a musical ensemble as part of their exam).

The eleven 14-year-olds each arrived with their instrument of choice (including a drum kit that had to travel in the boot of their teacher's car) to play both individually and as an orchestra. The performances were magical and Mr. Mulholland is keen for another of his classes to visit soon. Photographs of the students at the Day Centre have even been included in the slideshow that plays on the display screen in Reception at Northstowe Secondary College.

HINDU SAMAJ NORTHSTOWE

Hindu Samaj Northstowe is a local group who are seeking to preserve and promote their culture whilst celebrating traditional Hindu festivals throughout the year. Members are also keen to support charitable causes, such as Over Day Centre, and be positively active in building the new community at Northstowe.

Their visits to Over Day Centre are always a treat with children and adults arriving with homemade cupcakes, as well as Indian sweets. There are quizzes, singalongs and party games designed for the clients to enjoy. The atmosphere is truly lovely when Hindu Samaj Northstowe visit. Unfortunately, these visits are dictated by school holidays so that whole families can participate.





The Over Day Centre Association
1Drings Close, Over
CambridgeCB24 5NZ

T: 01954 231807

www.overdaycentre.co.uk

Registered Charity No:1196202

CHARITY REGISTRATION NO. 1196202

OVER DAY CENTRE ASSOCIATION

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

**OVER DAY CENTRE ASSOCIATION
LEGAL AND ADMINSTRIONATE INFORMATION**

CHAIR

DAVID BARKER
CECILIA TREDGET

TRUSTEES

NIGEL POULTER - TREASURER
DAVE RAVEN
HELEN PHILLIPS
ADRIAN TRANTER - OVER PARISH COUNCIL
ROGER DAY - OVER PARISH COUNCIL

CHARITY NUMBER

1196202

PRINCIIPAL ADDRESS

1 DRINGS CLOSE
OVER
CAMBRIDGE
CB24 5NZ

INDEPENDENT EXAMINER

SARAH RUTHERFORD
11 WEBSTER'S WAY
OVER
CAMBRIDGE
CB24 5QB

OVER DAY CENTRE ASSOCIATION

	PAGE
TRUSTEES REPORT	1-2
INDEPENDENT EXAMINER'S REPORT	3
STATEMENT OF FINANCIAL ACTIVITIES	4
BALANCE SHEET	5
NOTES TO THE ACCOUNTS	6-13

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees present their report and accounts for the year ended 31st March 2023

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts which comply with the charity's governing document, the Charities Act 2011 and the statement of recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

To provide day care for the frail or elderly of Over and surrounding villages, to promote and maintain the quality of life for them through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Current Year (2022/2023)

The Budget

Although we are thankfully past a difficult two year period client numbers have remained stubbornly low. The year started with the Day Centre being open four days per week and increased to five days for the second half of the year. Whilst numbers are still hovering around 50% of our breakeven initiatives to increase awareness of the Day Centre continues with our objective to return to full capacity and a waiting list that we previously enjoyed.

Client income is much reduced that impacts directly on our income. Grants from local Parish Councils, Charities, fund-raising activities and donations, along with our investments regaining most of our losses of last financial year, has enabled us to maintain good levels of reserves with the result that we can continue to maintain staffing levels and pay.

South Cambridge County Council continue in their support of the Day centre with a payment of a second tranche of their grant of £14,300 being made for 2022/23. This grant is extremely valuable and is gratefully received.

We increased client fees this year, presently our single source of income, and will review our fees over subsequent years to provide for better financial stability as and when numbers increase. As part of a business review of the Day Centre we will continue to explore other routes to provide income.

What actually happened?

There has been a slow return of our clients, who are our primary focus, with the rest that our reserves continue to be used. Excellent financial management over the years have helped us remain in a strong position, continue to support staff and maintain the centre with activities and events to attract and entertain our clients.

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Maintenance of the Day Centre continues and benefits from the support of local businesses who have decorated and repaired paintwork at little to no cost. We invested in new LED lighting, as a number of our fittings were failing, that provides better energy efficiency, the cost of which was £3,200. No further large expenditure was made, although the building is in need of some internal decorations and replacement furnishings. A review of potential works and improvements is being made and will be reported on in the future.

Client income doubled over the year, with income of £64,396, continues to be lower than breakeven. Income from Parish Council Grants, Charitable activities, SCDC grants, Donations, Fundraising and Legacies total £32,524 for the year and income from our investments, totalling £1.538, results in a shortfall where we continue to manage losses from our reserves. This year a net loss of £52,416 will be reported that is obviously of concern and we hope we will be able to report on significant improvements due to various initiatives we will begin.

Our business review continues with discussions with SCDC and CCC to investigate activities we could and should do to improve the success and financial wellbeing of the Day Centre. Outcomes from this work has proved to be slow as we are in an economic period that places pressures on funds. Work continues that we hope will bring benefits over the forthcoming years.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Reserves

At the end of the year we have £195,546 assets and reserves. After deducting assets and earmarked provision for the replacement of our minibus and other assets we were left with a little over £54,288 accumulated profit at March 31, 2023 down from £165,591 at March 2022. Our general reserves just over 5 months of gross expenditure.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Risks

Trustees have regularly assessed and monitored the major risks to which the charity was exposed and we are satisfied that the systems are in place to build on our success over the years. The impact of Covid 19 has been great, the longer term effect has been reduced client that are slowly returning to pre pandemic levels. This has to be our greatest focus.

Structure, governance and management

If any Trustee has a conflict of interest over any matters being consider they must disclose this and take no part in the discussion or decision.

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

This report has been approved by the Trustees

David Baker

C. M. Tredget

Joint Chair of Trustees

Date

23/10/2013

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

I report on the accounts of the charity for year ended 31st March 2022, which are set on pages 6 to 16

Respective responsibilities of Executive Committee and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedure laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- (iii) to state whether particular matters have come to my attention

Basis of independent examinations report

My examination was carried out in accordance with the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the examination of the accounts, and seeking explanations from you as 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 accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the facts that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102) in preference to the Accounting and Reporting by Charities; Reporting Standard Statements of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulation has not been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - (ii) to keep accounting records in accordance with section 130 of the 2011 Act ; and
 - (iii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) to which, in my opinion attention should be drawn to enable a proper upstanding of the accounts to be reached.



11 Webster Way
Over
Cambridge
CB24 5QB

Dated

23/10/23

OVER DAY CENTRE ASSOCIATION

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023**

		Unrestricted Funds	Designated Fund	Total 2023	Total 2022
	Notes	£	£	£	£
<u>Income from</u>					
Donations and legacies	3	6,156	0	6,156	6,149
Charitable activities	4	75,876	0	75,876	49,367
Investments	5	1,562		1,562	1,482
Furloughed Retention Scheme		0		0	20,435
SCDC Covid Payments		0		0	12,667
Cambridgeshire County Council - Grant	4	14,586		14,586	14,585
Total Income		98,181	0	98,181	104,686
<u>Expenditure</u>					
Charitable activities	6	45,589	0	45,589	34,713
Salaries	8	105,305	-	105,305	101,751
Total Expenditure		150,894	0	150,894	136,464
Net income before transfers		(52,713)	0	(52,713)	(31,778)
Gain/Loss on investments		297	-	297	14,177
Net Income for the year		(52,416)	0	(52,416)	(17,600)
Fund balances as 1 April 2022		166,402	79,414	245,816	263,416
Fund balanced at 31 March 2023		113,986	79,414	193,400	245,816

The statement of financial activities includes all gains and losses recognized in the year

All income and expenditure derives from continuing activities

OVER DAY CENTRE ASSOCIATION**BALANCE SHEET
AS AT 31 MARCH 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Investments	9		129,254		128,957
Tangible assets	10		5,305		3,982
Designated tangible assets	10		6,699		8,943
			<u>141,258</u>		<u>141,882</u>
Current assets					
Debtors	11	8,228		5,310	
Cash at bank		45,353		99,634	
Cash at bank and in hand		708		643	
		<u>54,289</u>		<u>105,587</u>	
Creditors: amounts falling due within one year		(2,147)		(1,653)	
Net current assets			<u>52,142</u>		<u>103,934</u>
Total assets less current liabilities			<u><u>193,400</u></u>		<u><u>245,816</u></u>
Income funds					
Designated funds			79,826		79,826
Unrestricted funds			113,575		165,991
			<u><u>193,400</u></u>		<u><u>245,816</u></u>

The accounts were approved by the Executive Committee on



Nigel Poulter
Treasurer



Co Chair - David Barker

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. Accounting policies

Charity Information

Over Day Centre Association is a public benefit entity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 101 "The Financial Reporting Standards in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice as it applies to FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Report) Regulation 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to the Regulation but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2019 are the first accounts of Over Day Centre Association prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are affected by the transition to FRS 102.

1.2 Going concern

At the time of approval the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparation in the accounts.

1.3 Charitable funds

Unrestricted funds are available for at the discretion of the Trustees work in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific condition by donors that the capital must be maintained by the charity.

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance condition require deferral of the amount. Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

Expenditure is included on an accrual basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Land and buildings	10% per annum straight line
Plant, Fittings and equipment	25% per annum straight line
Fixture Fittings and equipment	50% per annum straight line
Motor vehicle	25% reducing balance

The gain or loss arising on the disposal of an assets is determined as the difference between the sale proceeds and carrying value of the assets, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of risks specific to the asset for which the estimates of cash flows have not been adjusted.

1 Accounting policies

(Continued)

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amounts. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued as a revaluation decrease.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprised direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for consideration are measured lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loan are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the futures receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligation to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation of financial liabilities

Financial liabilities are derecognised when the charity's contract obligation expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as a expense when the charity is demonstrably committed to terminate the employment of an employee or provide termination benefits.

OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

3 Donations and gifts

	2023 £	2022 £
Donations and gifts	<u>6,156</u>	<u>6,149</u>

4 Charitable activities

	2023 £	2022 £
Unrestricted funds:		
Cambridgeshire County Council - Social Services	14,586	14,585
Client Fees	64,396	35,368
Fundraising events	17,637	54,735
Sundry income	0	0
	<u>96,619</u>	<u>104,688</u>
Designated funds:		
Hearing Aid System	0	0
Projector	0	0
	<u>96,619</u>	<u>104,688</u>

5 Investments

	2023 £	2022 £
Bank and Building Society Interest	653	654
Epworth unit trust	909	828
	<u>1,562</u>	<u>1,482</u>

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

6 Charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	105,305		105,305	101,751
Depreciation and impairment	4,432	0	4,432	5,054
Food for clients	9,260		9,260	7,209
Cost of maintenance & Utilities	6,633		6,633	9,204
Office Costs	14,762		14,762	6,462
Client transport	5,590		5,590	3,436
Insurance	3,334		3,334	3,349
Craft etc	1,087		1,087	0
Fundraising Costs	491		491	0
	<u>150,894</u>	<u>0</u>	<u>150,894</u>	<u>136,464</u>

7 Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees.

8 Employees

	2023	2022
Number of employees		
The average monthly number of employees during the was:	<u>8</u>	<u>8</u>
Employment costs		
	2023	2022
	£	£
Wages and salaries	102,134	98,585
Social security costs	841	862
Pension contribution	2,329	2,304
	<u>105,305</u>	<u>101,752</u>

9 Investments

The investment is held in four unit trusts originally cost £21,500 each when purchased.

	2023	2022
	£	£
Blackrock Charis hare Restricted Investment Fund	37,182	35,905
Cazenove The Equity Income Trust for Charities	32,549	31,637
M&G Chari fund Fund Accumulative Fund	32,424	32,656
Epworth Equity Fund for Charities (Income Shares)	27,100	28,759
	<u>129,254</u>	<u>128,957</u>

OVER DAY CENTRE ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023****10 Fixed assets**

	Leasehold Building £	Motor Vehicles £	Fixtures & Fittings £	Total 2023 £
Cost brought forward - 1 April 2022	9,517	68,486	30,959	108,962
Additions	-	-	3,510	3,510
Cost carried forward - 31 March 2023	9,517	68,486	34,469	112,472
Depreciation at 1 April 2022	6,910	59,543	29,584	96,037
Charge for the year	948	2,244	1,240	4,432
Depreciation at 31 March 2023	7,858	61,787	30,823	100,468
Net Book Value as 1 April 2022	2,607	8,943	1,375	12,925
Net Book Value as 31 March 2023	1,659	6,699	3,646	12,004

The leasehold property is held on a peppercorn rent for 999 years commenced in 2000.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	6,419	3,927
Other debtors	408	0
Payments in advance	1,400	1,383
	<u>8,227</u>	<u>5,310</u>

12 Creditors amounts falling due within one year

	2023 £	2022 £
Trade creditors	227	93
Accruals and deferred income	422	1,560
	<u>648</u>	<u>1,653</u>

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance 01-Apr-22	Movement in incoming resources	Resources expended	Balance at 31-Mar-23
	£	£	£	£
Minibus Fund	8,943		(2,244)	6,699
Minibus Replacement	70,882	2,244		73,126
Specific Donations	0	0	0	0
Cash at Bank	0			0
	<u>79,825</u>	<u>2,244</u>	<u>(2,244)</u>	<u>79,825</u>

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	5,305	6,699	12,004
Current Investment	129,254	0	129,254
Current assets/(liabilities)	(19,984)	72,126	52,142
	<u>114,575</u>	<u>78,825</u>	<u>193,400</u>

15 Reserves policy

The Day Centre has a policy of holding at least 50% in reserves in case of unforeseen circumstances.

The client's fees cannot go up by the amount needed to break even so fees are going up 13% required with the balance coming out of reserves.

CHARITY REGISTRATION NO. 1196202

OVER DAY CENTRE ASSOCIATION

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

**OVER DAY CENTRE ASSOCIATION
LEGAL AND ADMINSTRIONATE INFORMATION**

CHAIR

DAVID BARKER
CECILIA TREDGET

TRUSTEES

NIGEL POULTER - TREASURER
DAVE RAVEN
HELEN PHILLIPS
ADRIAN TRANTER - OVER PARISH COUNCIL
ROGER DAY - OVER PARISH COUNCIL

CHARITY NUMBER

1196202

PRINCIIPAL ADDRESS

1 DRINGS CLOSE
OVER
CAMBRIDGE
CB24 5NZ

INDEPENDENT EXAMINER

SARAH RUTHERFORD
11 WEBSTER'S WAY
OVER
CAMBRIDGE
CB24 5QB

OVER DAY CENTRE ASSOCIATION

	PAGE
TRUSTEES REPORT	1-2
INDEPENDENT EXAMINER'S REPORT	3
STATEMENT OF FINANCIAL ACTIVITIES	4
BALANCE SHEET	5
NOTES TO THE ACCOUNTS	6-13

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees present their report and accounts for the year ended 31st March 2023

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts which comply with the charity's governing document, the Charities Act 2011 and the statement of recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

Objectives and activities

To provide day care for the frail or elderly of Over and surrounding villages, to promote and maintain the quality of life for them through social contact, recreation and informative activities, to provide a focal resource through which appropriate medical and social services can be provided, to provide relief for carers, to provide a focus through which the people of Over and surrounding villages can take an active part in care in the community.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Current Year (2022/2023)

The Budget

Although we are thankfully past a difficult two year period client numbers have remained stubbornly low. The year started with the Day Centre being open four days per week and increased to five days for the second half of the year. Whilst numbers are still hovering around 50% of our breakeven initiatives to increase awareness of the Day Centre continues with our objective to return to full capacity and a waiting list that we previously enjoyed.

Client income is much reduced that impacts directly on our income. Grants from local Parish Councils, Charities, fund-raising activities and donations, along with our investments regaining most of our losses of last financial year, has enabled us to maintain good levels of reserves with the result that we can continue to maintain staffing levels and pay.

South Cambridge County Council continue in their support of the Day centre with a payment of a second tranche of their grant of £14,300 being made for 2022/23. This grant is extremely valuable and is gratefully received.

We increased client fees this year, presently our single source of income, and will review our fees over subsequent years to provide for better financial stability as and when numbers increase. As part of a business review of the Day Centre we will continue to explore other routes to provide income.

What actually happened?

There has been a slow return of our clients, who are our primary focus, with the rest that our reserves continue to be used. Excellent financial management over the years have helped us remain in a strong position, continue to support staff and maintain the centre with activities and events to attract and entertain our clients.

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Maintenance of the Day Centre continues and benefits from the support of local businesses who have decorated and repaired paintwork at little to no cost. We invested in new LED lighting, as a number of our fittings were failing, that provides better energy efficiency, the cost of which was £3,200. No further large expenditure was made, although the building is in need of some internal decorations and replacement furnishings. A review of potential works and improvements is being made and will be reported on in the future.

Client income doubled over the year, with income of £64,396, continues to be lower than breakeven. Income from Parish Council Grants, Charitable activities, SCDC grants, Donations, Fundraising and Legacies total £32,524 for the year and income from our investments, totalling £1.538, results in a shortfall where we continue to manage losses from our reserves. This year a net loss of £52,416 will be reported that is obviously of concern and we hope we will be able to report on significant improvements due to various initiatives we will begin.

Our business review continues with discussions with SCDC and CCC to investigate activities we could and should do to improve the success and financial wellbeing of the Day Centre. Outcomes from this work has proved to be slow as we are in an economic period that places pressures on funds. Work continues that we hope will bring benefits over the forthcoming years.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Reserves

At the end of the year we have £195,546 assets and reserves. After deducting assets and earmarked provision for the replacement of our minibus and other assets we were left with a little over £54,288 accumulated profit at March 31, 2023 down from £165,591 at March 2022. Our general reserves just over 5 months of gross expenditure.

Whilst this is a significant issue, we will continue to review and take action to ensure we maintain a strong position moving forwards especially as we will also need to manage reduced client numbers for some time.

Risks

Trustees have regularly assessed and monitored the major risks to which the charity was exposed and we are satisfied that the systems are in place to build on our success over the years. The impact of Covid 19 has been great, the longer term effect has been reduced client that are slowly returning to pre pandemic levels. This has to be our greatest focus.

Structure, governance and management

If any Trustee has a conflict of interest over any matters being consider they must disclose this and take no part in the discussion or decision.

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

This report has been approved by the Trustees

David Baker

C. M. Tredget

Joint Chair of Trustees

Date

23/10/2013

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

I report on the accounts of the charity for year ended 31st March 2022, which are set on pages 6 to 16

Respective responsibilities of Executive Committee and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedure laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- (iii) to state whether particular matters have come to my attention

Basis of independent examinations report

My examination was carried out in accordance with the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the examination of the accounts, and seeking explanations from you as 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 accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the facts that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102) in preference to the Accounting and Reporting by Charities; Reporting Standard Statements of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulation has not been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - (ii) to keep accounting records in accordance with section 130 of the 2011 Act ; and
 - (iii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) to which, in my opinion attention should be drawn to enable a proper upstanding of the accounts to be reached.



11 Webster Way
Over
Cambridge
CB24 5QB

Dated

23/10/23

OVER DAY CENTRE ASSOCIATION

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023**

		Unrestricted Funds	Designated Fund	Total 2023	Total 2022
	Notes	£	£	£	£
<u>Income from</u>					
Donations and legacies	3	6,156	0	6,156	6,149
Charitable activities	4	75,876	0	75,876	49,367
Investments	5	1,562		1,562	1,482
Furloughed Retention Scheme		0		0	20,435
SCDC Covid Payments		0		0	12,667
Cambridgeshire County Council - Grant	4	14,586		14,586	14,585
Total Income		98,181	0	98,181	104,686
<u>Expenditure</u>					
Charitable activities	6	45,589	0	45,589	34,713
Salaries	8	105,305	-	105,305	101,751
Total Expenditure		150,894	0	150,894	136,464
Net income before transfers		(52,713)	0	(52,713)	(31,778)
Gain/Loss on investments		297	-	297	14,177
Net Income for the year		(52,416)	0	(52,416)	(17,600)
Fund balances as 1 April 2022		166,402	79,414	245,816	263,416
Fund balanced at 31 March 2023		113,986	79,414	193,400	245,816

The statement of financial activities includes all gains and losses recognized in the year

All income and expenditure derives from continuing activities

OVER DAY CENTRE ASSOCIATION**BALANCE SHEET
AS AT 31 MARCH 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Investments	9		129,254		128,957
Tangible assets	10		5,305		3,982
Designated tangible assets	10		6,699		8,943
			<u>141,258</u>		<u>141,882</u>
Current assets					
Debtors	11	8,228		5,310	
Cash at bank		45,353		99,634	
Cash at bank and in hand		708		643	
		<u>54,289</u>		<u>105,587</u>	
Creditors: amounts falling due within one year		(2,147)		(1,653)	
Net current assets			<u>52,142</u>		<u>103,934</u>
Total assets less current liabilities			<u><u>193,400</u></u>		<u><u>245,816</u></u>
Income funds					
Designated funds			79,826		79,826
Unrestricted funds			113,575		165,991
			<u><u>193,400</u></u>		<u><u>245,816</u></u>

The accounts were approved by the Executive Committee on



Nigel Poulter
Treasurer



Co Chair - David Barker

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. Accounting policies

Charity Information

Over Day Centre Association is a public benefit entity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 101 "The Financial Reporting Standards in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice as it applies to FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Report) Regulation 2008 only to the extent required to provide a true and fair view. The departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to the Regulation but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2019 are the first accounts of Over Day Centre Association prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are affected by the transition to FRS 102.

1.2 Going concern

At the time of approval the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparation in the accounts.

1.3 Charitable funds

Unrestricted funds are available for at the discretion of the Trustees work in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific condition by donors that the capital must be maintained by the charity.

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance condition require deferral of the amount. Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

Expenditure is included on an accrual basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Land and buildings	10% per annum straight line
Plant, Fittings and equipment	25% per annum straight line
Fixture Fittings and equipment	50% per annum straight line
Motor vehicle	25% reducing balance

The gain or loss arising on the disposal of an assets is determined as the difference between the sale proceeds and carrying value of the assets, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of risks specific to the asset for which the estimates of cash flows have not been adjusted.

1 Accounting policies

(Continued)

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amounts. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued as a revaluation decrease.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprised direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for consideration are measured lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Basic financial liabilities

Basis financial liabilities, including creditors and bank loan are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the futures receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligation to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Depreciation of financial liabilities

Financial liabilities are derecognised when the charity's contract obligation expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as a expense when the charity is demonstrably committed to terminate the employment of an employee or provide termination benefits.

OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

3 Donations and gifts

	2023 £	2022 £
Donations and gifts	<u>6,156</u>	<u>6,149</u>

4 Charitable activities

	2023 £	2022 £
Unrestricted funds:		
Cambridgeshire County Council - Social Services	14,586	14,585
Client Fees	64,396	35,368
Fundraising events	17,637	54,735
Sundry income	0	0
	<u>96,619</u>	<u>104,688</u>
Designated funds:		
Hearing Aid System	0	0
Projector	0	0
	<u>96,619</u>	<u>104,688</u>

5 Investments

	2023 £	2022 £
Bank and Building Society Interest	653	654
Epworth unit trust	909	828
	<u>1,562</u>	<u>1,482</u>

OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

6 Charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	105,305		105,305	101,751
Depreciation and impairment	4,432	0	4,432	5,054
Food for clients	9,260		9,260	7,209
Cost of maintenance & Utilities	6,633		6,633	9,204
Office Costs	14,762		14,762	6,462
Client transport	5,590		5,590	3,436
Insurance	3,334		3,334	3,349
Craft etc	1,087		1,087	0
Fundraising Costs	491		491	0
	<u>150,894</u>	<u>0</u>	<u>150,894</u>	<u>136,464</u>

7 Executive Committee

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees.

8 Employees

	2023	2022
Number of employees		
The average monthly number of employees during the was:	<u>8</u>	<u>8</u>
Employment costs		
	2023	2022
	£	£
Wages and salaries	102,134	98,585
Social security costs	841	862
Pension contribution	2,329	2,304
	<u>105,305</u>	<u>101,752</u>

9 Investments

The investment is held in four unit trusts originally cost £21,500 each when purchased.

	2023	2022
	£	£
Blackrock Charis hare Restricted Investment Fund	37,182	35,905
Cazenove The Equity Income Trust for Charities	32,549	31,637
M&G Chari fund Fund Accumulative Fund	32,424	32,656
Epworth Equity Fund for Charities (Income Shares)	27,100	28,759
	<u>129,254</u>	<u>128,957</u>

OVER DAY CENTRE ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023****10 Fixed assets**

	Leasehold Building £	Motor Vehicles £	Fixtures & Fittings £	Total 2023 £
Cost brought forward - 1 April 2022	9,517	68,486	30,959	108,962
Additions	-	-	3,510	3,510
Cost carried forward - 31 March 2023	9,517	68,486	34,469	112,472
Depreciation at 1 April 2022	6,910	59,543	29,584	96,037
Charge for the year	948	2,244	1,240	4,432
Depreciation at 31 March 2023	7,858	61,787	30,823	100,468
Net Book Value as 1 April 2022	2,607	8,943	1,375	12,925
Net Book Value as 31 March 2023	1,659	6,699	3,646	12,004

The leasehold property is held on a peppercorn rent for 999 years commenced in 2000.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	6,419	3,927
Other debtors	408	0
Payments in advance	1,400	1,383
	<u>8,227</u>	<u>5,310</u>

12 Creditors amounts falling due within one year

	2023 £	2022 £
Trade creditors	227	93
Accruals and deferred income	422	1,560
	<u>648</u>	<u>1,653</u>

**OVER DAY CENTRE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance 01-Apr-22	Movement in incoming resources	Resources expended	Balance at 31-Mar-23
	£	£	£	£
Minibus Fund	8,943		(2,244)	6,699
Minibus Replacement	70,882	2,244		73,126
Specific Donations	0	0	0	0
Cash at Bank	0			0
	<u>79,825</u>	<u>2,244</u>	<u>(2,244)</u>	<u>79,825</u>

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	5,305	6,699	12,004
Current Investment	129,254	0	129,254
Current assets/(liabilities)	(19,984)	72,126	52,142
	<u>114,575</u>	<u>78,825</u>	<u>193,400</u>

15 Reserves policy

The Day Centre has a policy of holding at least 50% in reserves in case of unforeseen circumstances.

The client's fees cannot go up by the amount needed to break even so fees are going up 13% required with the balance coming out of reserves.