

# **ANNUAL REPORT 2022-23**



**OVER DAY CENTRE**



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# 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
<b>Village</b>					
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
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#### 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
		£	£	£	£
<b>Income from:</b>					
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
<b>Total Income</b>		<b>98,181</b>	<b>0</b>	<b>98,181</b>	<b>104,686</b>
<b>Expenditure</b>					
Charitable activities	6	45,589	0	45,589	34,713
Salaries	8	105,305	-	105,305	101,751
<b>Total Expenditure</b>		<b>150,894</b>	<b>0</b>	<b>150,894</b>	<b>136,464</b>
<b>Net income before transfers</b>		<b>(52,713)</b>	<b>0</b>	<b>(52,713)</b>	<b>(31,778)</b>
Gain/Loss on investments		297	0	297	14,177
<b>Net Income for the year</b>		<b>(52,416)</b>	<b>0</b>	<b>(52,416)</b>	<b>(17,601)</b>
<b>Fund balances as 1 April 2022</b>		166,402	79,414	245,816	263,416
<b>Fund balanced at 31 March 2023</b>		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
		£	£	£	£
<b>Fixed assets</b>					
Investments	9		129,254		128,957
Tangible assets	10		5,305		3,982
Designated tangible assets	10		6,699		8,943
			<b>141,258</b>		<b>141,882</b>
<b>Current assets</b>					
Debtors	11	8,228		5,310	
Cash at bank		45,353		99,634	
Cash at bank and in hand		708		643	
		<b>54,289</b>		<b>105,587</b>	
Creditors: amounts falling due within one year		(2,147)		(1,653)	
Net current assets			52,142		103,934
<b>Total assets less current liabilities</b>			<b>193,400</b>		<b>245,816</b>
<b>Income funds</b>					
Designated funds			79,826		79,826
Unrestricted funds			113,575		165,991
			<b>193,400</b>		<b>245,816</b>

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	
	£	£	£	£
<b>Donations and gifts</b>		<b>6,156</b>		<b>6,149</b>
<b>Charitable activities</b>				
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
		<b>96,619</b>		<b>104,688</b>
Designated funds:				
Hearing Aid System		0		0
Projector		0		0
		<b>96,619</b>		<b>104,688</b>
<b>Investments</b>				
Bank and Building Society Interest		653		654
Epworth unit trust		909		828
		<b>1,562</b>		<b>1,482</b>

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
	£	£	£	£
<b>Charitable activities</b>				
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
	<b>118,997</b>	<b>0</b>	<b>118,997</b>	<b>114,013</b>

**Executive Committee**

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

**Employees**

Number of employees

The average monthly number of employees during the year:

	2023		2022
	8		8

**Employment costs**

Wages and salaries

Social security costs

Pension contribution

	£		£
	102,134		98,585
	841		862
	2,329		2,304
	<b>105,304</b>		<b>101,751</b>

**Investments**

Blackrock Charis hare Restricted Investment Fund

Cazenove The Equity Income Trust for Charities

M&G Chari fund Fund Accumulative Fund

Epworth Equity Fund for Charities (Income Shares)

£	£	£	£
	37,182		35,905
	32,549		31,637
	32,424		32,656
	27,100		28,759
	<b>129,255</b>		<b>128,957</b>

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



# NOTES TO THE FINANCIAL STATEMENTS

## (YEAR ENDED 31ST MARCH 2023)

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

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

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

### 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
	<b>79,825</b>	<b>2,244</b>	<b>(2,244)</b>	<b>79,825</b>

### 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
	<b>114,575</b>	<b>78,825</b>	<b>193,400</b>

### 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 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 & 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.

<b>Income</b>	<b>£</b>
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
<b>Total Income</b>	<b>98,478</b>

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.

<b>Payments</b>	<b>£</b>
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
<b>Total Expenditure</b>	<b>150,894</b>

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 benefitting 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  
Cambridge CB24 5NZ

T: 01954 231807

[www.overdaycentre.co.uk](http://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**

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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

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

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The Trustee 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**

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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 considered 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**

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This report has been approved by the Trustees

Handwritten signature of David Bahr in black ink.Handwritten signature of C. M. Tredget in black ink.

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	£	£	£	£
<b><u>Income from</u></b>					
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
<b><u>Expenditure</u></b>					
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	£	£	£	£
<b>Fixed assets</b>					
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>
<b>Current assets</b>					
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>
<b>Income funds</b>					
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**

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**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**

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**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.

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

---

**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 future 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 expires 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 an 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**

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**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**

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**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
	<hr/> 79,825	<hr/> 2,244	<hr/> (2,244)	<hr/> 79,825

**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
	<hr/> 114,575	<hr/> 78,825	<hr/> 193,400

**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**

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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

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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 Trustee 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.

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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**

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#### **Reserves**

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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 considered 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

Handwritten signature of David Bahr in black ink.Handwritten signature of C. M. Tredget in black ink.

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	£	£	£	£
<b><u>Income from</u></b>					
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
<b><u>Expenditure</u></b>					
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	£	£	£	£
<b>Fixed assets</b>					
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>
<b>Current assets</b>					
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>
<b>Income funds</b>					
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**

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**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**

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**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.

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

---

**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**

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**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 year 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 Charitable Restricted Investment Fund	37,182	35,905
Cazenove The Equity Income Trust for Charities	32,549	31,637
M&G Charitable 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**

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**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
	<hr/> 79,825	<hr/> 2,244	<hr/> (2,244)	<hr/> 79,825

**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
	<hr/> 114,575	<hr/> 78,825	<hr/> 193,400

**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.