

ANNUAL REPORT 2023-24



OVER DAY CENTRE



CONTENTS

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

CHAIR'S REPORT

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

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

Objectives and activities

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

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

The Current Year (2023/2024)

The Budget

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

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

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

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

What actually happened?

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

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

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

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

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

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

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

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

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

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

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

Reserves

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

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

Risks

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

Structure, governance and management

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

With Thanks

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

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

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

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

Chair of Trustees



David Barker



Over Memory Café

DO YOU
REMEMBER...?



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

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

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

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

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

Update on Over Day Centre Business Plan

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

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

Fundraising

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

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

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

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

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

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

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

Investing in the future

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

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

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

Ongoing maintenance and Improvements

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

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



Volunteers and activities

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

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

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

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

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

Progress against our objectives and key strategic risks

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

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

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

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

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

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

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

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

Client reporting

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

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

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

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

CLIENT DEMOGRAPHICS & NUMBERS

Client Demographics

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

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

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

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

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

Client numbers

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

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

Summary figures below:

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

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

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

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

OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

Objectives and activities

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

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

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

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

Governance

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

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

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

Our Mission

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

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

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

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

Trustees:

Ordinary Members:

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

Ex-officio Members:

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

Ex-officio Staff Members:

Hayley Smith	Centre Manager
Graham Waters	
Halina Szulakowska	

Operational Management

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



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds	Designated funds	Total 2024	Total 2023
		£	£	£	£
Income from:					
Donations and legacies	3	7,397	0	7,397	6,156
Charitable activities	4	117,569	0	117,569	75,876
Investments	5	2,250		2,250	1,562
Furloughed Retention Scheme		0		0	0
SCDC Covid Payments		0		0	0
Cambridgeshire County Council - Grant	4	15,504		15,504	14,586
Total Income		142,721	0	142,721	98,181
Expenditure					
Charitable activities	6	78,304	0	78,304	45,589
Salaries	8	117,179	-	117,179	105,305
Total Expenditure		195,483	0	195,483	150,894
Net income before transfers		(52,762)	0	(52,762)	(52,713)
Gain/Loss on investments		5944	0	5944	297
Net Income for the year		(46,818)	0	(46,818)	(52,416)
Fund balances as 1 April 2023		113,986	79,414	193,400	245,816
Fund balanced at 31 March 2024		67,168	79,414	146,582	193,400

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

BALANCE SHEET

(AS AT 31 MARCH 2023)

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

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

Chair - David Barker

Trustee - Nigel Poulter




CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

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

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

Executive Committee

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

Employees

Number of employees

The average monthly number of employees during the year:

	2024		2023
	8		8

Employment costs

Wages and salaries

Social security costs

Pension contribution

	£		£
	113,900		102,134
	1,127		841
	2,152		2,329
	117,179		105,304

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)

£	£	£	£
	0		37,182
	0		32,549
	0		32,424
	0		27,100
	*0		129,255

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



NOTES TO THE FINANCIAL STATEMENTS

(YEAR ENDED 31ST MARCH 2023)

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

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

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

Restricted funds

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

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

Analysis of net assets between funds

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

Reserves policy

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

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

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

ACCOUNTING POLICIES

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

Accounting convention

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

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

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

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

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

Going concern

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

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

Charitable funds

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

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

Incoming resources

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

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

Resources expended

Expenditure is included on an accrual basis.

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

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

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

Stocks

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

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

Cash and cash equivalents

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

Basic financial liabilities

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

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

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

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

Depreciation of financial liabilities

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

Employee benefits

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

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

TREASURER'S SUMMARY REPORT

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

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

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

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

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

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



CENTRE MANAGER'S REPORT

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

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

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

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

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

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

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

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

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

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

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

HAYLEY SMITH, CENTRE MANAGER



WHAT MAKES US SO SPECIAL

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

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

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

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

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

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

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

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

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

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

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



CLIENT & FAMILY FEEDBACK

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

Bucktrout Family - Longstanton

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

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

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



Hancock Family - Over

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



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

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

Margaret R - Swavesey

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

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

Margaret B - Swavesey

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

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

Joan - Over

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

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

John - Longstanton

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

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

Wendy - Over

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

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

Mary - Longstanton

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

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

Ruby - Oakington

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

John - Bar Hill

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

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



HAPPY BIRTHDAY TO US

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

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

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

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

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

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

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

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



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

T: 01954 231807

www.overdaycentre.co.uk

Registered Charity No: 1196202

CHARITY REGISTRATION NO. 1196202

OVER DAY CENTRE ASSOCIATION

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

OVER DAY CENTRE ASSOCIATION
LEGAL AND ADMINSTRIONATE INFORMATION

CHAIR DAVID BARKER

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

PRINCIIPAL ADDRESS
1 DRINGS CLOSE
OVER
CAMBRIDGE
CB24 5NZ

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

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

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

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

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

Objectives and activities

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

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

The Current Year (2023/2024)

The Budget

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

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

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

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

What actually happened?

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

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

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

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

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

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

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

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

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

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

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

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

Reserves

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

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

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

Risks

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

Structure, governance and management

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

This report has been approved by the Trustees

A handwritten signature in black ink, appearing to read 'David Bahr', is written over a light blue horizontal line.

Chair of Trustees

Date: 7/11/2024

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

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

Respective responsibilities of Executive Committee and examiner

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

It is my responsibility to:

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

Basis of independent examinations report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the examination of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

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

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

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



11 Webster Way
Over
Cambridge
CB24 5QB

Dated: 7/10/2024

OVER DAY CENTRE ASSOCIATION

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

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

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

All income and expenditure derives from continuing activities

OVER DAY CENTRE ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2024

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

The accounts were approved by the Executive Committee on

David Barker
Chair



Nigel Poulter
Trustee



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

1. Accounting policies

Charity Information

Over Day Centre Association is a public benefit entity.

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1. Accounting policies

(Continued)

1.4 Incoming resources

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

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

1.5 Resources expended

Expenditure is included on an accrual basis.

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

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

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

1 Accounting policies

(Continued)

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

Basic financial liabilities

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

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

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

Depreciation of financial liabilities

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

1.10 Employee benefits

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

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and gifts

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

4 Charitable activities

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

5 Investments

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

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

6 Charitable activities

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

7 Executive Committee

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

8 Employees

	2024	2023
Number of employees		
The average monthly number of employees during the year was:	<u>8</u>	<u>8</u>
Employment costs		
	2024	2023
	£	£
Wages and salaries	113,900	102,134
Social security costs	1,127	841
Pension contribution	2,152	2,329
	<u>117,179</u>	<u>105,305</u>

9 Investments

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

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

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

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

11 Debtors

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

12 Creditors amounts falling due within one year

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

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

13 Restricted funds

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

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

14 Analysis of net assets between funds

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

15 Reserves policy

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

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

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

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

Respective responsibilities of Executive Committee and examiner

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

It is my responsibility to:

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

Basis of independent examinations report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the examination of the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

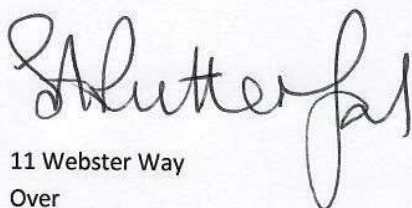
Independent examiner's statement

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

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

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

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



11 Webster Way
Over
Cambridge
CB24 5QB

Dated

7/10/2024