

Over Day Centre Association

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April 2021

REPORT TO WILLINGHAM PARISH COUNCIL

What a year it's been!!

We had to close the Day Centre due to the Covid pandemic last March and so we were closed to our clients for over a year.

Obviously our staff have been furloughed but, as most are on minimum wage, we felt it was only right to top the 80% furlough payment up so they got 100%.

We have been very lucky though, as support from Willingham and other Parish Councils, South Cambridgeshire District Council and the Government meant we could survive without draining our reserves.

So what have we been doing instead to help older people?



Our staff are very committed and volunteered to keep in touch with our clients by phone to see if they had any problems. Clients have really enjoyed having a chat a couple of times a week and staff have given them advice or put them in touch with other agencies if they have had problems.

They also volunteered to support the South Cambridgeshire District Council chilled food scheme in June. We have made our kitchen available and our staff have been preparing up to 50 two course meals twice a week on Tuesdays and Thursdays for many months now. These are chilled overnight and then collected the next day by other volunteers who take them to the recipients' homes. The villages covered include Willingham, Over, Swavesey, Longstanton, Cottenham, Hardwick, Caldecote and Bar Hill.

Apple strudel and custard

We now feel it is safe to re-open

.....and our first day back was Tuesday 13th April.



One of our Willingham clients arriving Tuesday morning.

(mask removed for the photo as clients and staff wear masks on the bus)

A comment on Face Book relating to another client:

***“Thank you so much for today, Mum had a fantastic day,
just spoken to her and she’s so happy”***

Many of our clients couldn't wait to get back while some wish to wait until they had their second jab or until all the restrictions are lifted. It is understandable that they and their families are cautious, given that we have a number in their 90s and one Willingham resident is over 100.

Unfortunately we have lost a number of clients over the last year, some have died whilst others have had to go permanently into residential care.

We are obviously taking a whole range of precautions such as:

- Social distancing of clients
- Clients temperature being checked before entry
- PPE for staff
- Staff have all been injected at least once and their second jabs are imminent
- Staff will take weekly Covid tests

However, whilst it will be wonderful to get going again, we face some financial challenges.

Even before the Pandemic we were having to use some reserves each year so that we only increased fees gradually, as we felt it was important that our fees remained affordable.

As we re-open, client numbers, and hence fee income, will inevitably be much lower due to fewer clients and the need for social distancing. There were just 9 clients on day 1 and we will be adjusting the layout to get a few more in but we will be unable to get anything like the 25 which we need to break even for at least the next few months. We will also be open for just two days per week until demand increases.

Heating costs each day will be the same as if we were full and staff costs per client will be much higher as we will still need a minimum number of staff to cope with any difficulties that might arise during the day given that many of our clients require walking aids and some have dementia.

We also have a significant group of volunteers who help out in a variety of ways but, to err on the side of safety, we will not use them until everyone is feeling safer.

Thankfully we will be helped, at least initially, by the furlough scheme continuing so staff will be working part of the week and furloughed the rest. Our staff are also keen to continue to volunteer for the South Cambridgeshire Food Scheme so we will continue with it until the increase in client numbers make it impossible to cope.

Nevertheless we will have to monitor income and costs very carefully as our reserves are obviously limited. We will not be able to rely on some of our usual fund raising efforts for some time yet. We will not be running the very popular 5 Pubs Challenge walk this year but we have made tentative preparations for the Bike Ride on 3rd October.

Thank you once again for your financial support and it would be extremely helpful if you feel able to continue helping us.

Steve Couper

On behalf of the Trustees

CHARITY REGISTRATION NO. 800829

OVER DAY CENTRE ASSOCIATION

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020**

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

CHAIR	STEVE COUPER
TRUSTEES	NIGEL POULTER - TREASURER SHONA JOHNSTONE - VICE CHAIR SALLY HUNT DAVID BARKER ADRIAN TRANTER - OVER PARISH COUNCIL PETER HUDSON - CAMBRIDGESHIRE COUNTY COUNCIL WILLIAM HANDLEY - SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL
CHARITY NUMBER	800829
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 2020**

The Trustees present their report and accounts for the year ended 31st March 2020

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 (2019/2020)

The Budget

When we set the budget for the year we were conscious of the ongoing financial pressure created by reductions in the grant the County Council were expected to give us (down to £31,200) due to the many pressures they were facing.

Keeping our clients in their own homes as long as possible is a fundamental aim of the Day Centre which means we must keep our charges as affordable as possible. We therefore raised the daily fee from £19 to £21(10.5%) and balanced the budget by taking £16,000 from reserves.

We assumed we would obtain grants from Parish Council and Charities of £10,800, donation of £7,000 and fund raising of £10,000.

What actually happened?

The results were affected by the Coronavirus virus which led to us closing the Day Centre from the 17th March and furloughing most of the staff. It also affected international financial markets resulting in a loss of value in the element of our reserves which were invested in Unit Trusts.

Overall our income was down by £22,000. The main variances were in reduction in client fees £7,000 partly due to the closure and partly due to reduced numbers and the fall in value of the unit trusts £18,600, offset by the first instalment of furlough grant of £2,500.

We managed to reduce our expenditure by £9,000 which was mainly due to delaying recruitment of a Carer.

Reserves

At the end of the year we had £231,000 of assets and reserves. After deducting our assets and earmarked provision for the replacement of our minibus and other assets we were left with £122,000 of general reserves (just over 9 months of gross expenditure) which is a sound position to be in given the potential impact of Coronavirus and any other unexpected events.

**OVER DAY CENTRE ASSOCIATION
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2020**

Risks

The Trustees had regularly assessed the major risks to which the charity was exposed and were satisfied that the systems were in place to mitigate them but nobody anticipated the impact of the Coronavirus. The Government's Furlough Grant and a further £10,000 grant via South Cambridgeshire District Council have resulted in a reduced impact and we are regularly assessing the situation pending a decision to re-open once this is practical albeit with a reduced number of clients due to social distancing.

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.

This report has been approved by the Trustees

Steve Couper
Chair of Trustees

Date 16th September 2020

**OVER DAY CENTRE ASSOCIATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2020**

I report on the accounts of the charity for year ended 31st March 2020, 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.

S Rutherford
11 Webster Way
Over
Cambridge
CB24 5QB

Dated 31st August 2020

OVER DAY CENTRE ASSOCIATION

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2020**

		Unrestricted Funds	Designated Fund	Total 2020	Total 2019
	Notes	£	£	£	£
<u>Income from</u>					
Donations and legacies	3	17,993	0	17,993	20,123
Charitable activities	4	101,629	0	101,629	99,399
Investments	5	1,805		1,805	1,621
Furloughed Retention Scheme		2,479		2,479	0
Cambridgeshire County Council - Grant	4	12,099		12,099	13,208
Total Income		136,004	0	136,004	134,351
<u>Expenditure</u>					
Charitable activities	6	48,131	1,078	49,209	52,380
Salaries	8	100,289	-	100,289	94,861
Total Expenditure		148,420	1,078	149,498	147,241
Net income before transfers		(12,416)	(1,078)	(13,494)	(12,890)
Gain on investments		(18,621)	-	(18,621)	4,938
Net Income for the year		(31,037)	(1,078)	(32,115)	(7,952)
Fund balances as 1 April 2019		179,466	82,932	262,398	270,350
Fund balanced at 31 March 2020		148,429	81,854	230,283	262,398

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 2020**

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Investments	9		90,031		108,652
Tangible assets	10		6,838		9,649
Designated tangible assets	10		15,911		21,222
			<u>112,780</u>		<u>139,523</u>
Current assets					
Debtors	11	6,843		12,290	
Cash at bank - Designated fund		62,927		57,616	
Cash at bank and in hand		50,371		53,867	
		<u>120,141</u>		<u>123,773</u>	
Creditors: amounts falling due within one year		(2,250)		(898)	
Net current assets			<u>117,892</u>		<u>122,875</u>
Total assets less current liabilities			<u><u>230,672</u></u>		<u><u>262,398</u></u>
Income funds					
Designated funds			81,854		82,932
Unrestricted funds			148,418		179,466
			<u><u>230,272</u></u>		<u><u>262,398</u></u>

The accounts were approved by the Executive Committee on 16th September 2020

Nigel Poulter
Treasurer

Steve Couper
Chair

OVER DAY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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 2020

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020**

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 amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount as a result of 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 comprises 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 at the 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 loans, 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 obligations 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 contractual obligation expires or is 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 2020

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

	2020 £	2019 £
Donations and gifts	<u>17,993</u>	<u>20,123</u>

4 Charitable activities

	2020 £	2019 £
Unrestricted funds:		
Cambridgeshire County Council - Social Services Contract	12,099	13,208
Client Fees	88,257	86,128
Fundraising events	16,310	12,171
Sundry income	0	0
	<u>116,665</u>	<u>111,507</u>
Designated funds:		
Hearing Aid System	1,344	0
Projector	0	1,100
	<u>118,010</u>	<u>112,607</u>

5 Investments

	2020 £	2019 £
Bank and Building Society Interest	1,006	819
Epworth unit trust	800	802
	<u>1,806</u>	<u>1,621</u>

OVER DAY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

6 Charitable activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Staff costs	100,289		100,289	94,860
Depreciation and impairment	8,897		8,897	13,081
Food for clients	11,830		11,830	12,728
Cost of maintenance & Utilities	6,352		6,352	8,142
Office Costs	10,433		10,433	8,774
Client transport	4,529		4,529	4,171
Insurance	3,226		3,226	3,096
Other Costs	2,865		2,865	2,387
	<u>148,419</u>	<u>0</u>	<u>148,419</u>	<u>147,240</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

	2020	2019
Number of employees		
The average monthly number of employees during the was:	<u>9</u>	<u>8</u>
Employment costs		
	2020	2019
	£	£
Wages and salaries	96,921	92,897
Social security costs	1,449	1,008
Pension contribution	1,920	956
	<u>100,289</u>	<u>94,861</u>

9 Investments

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

	2020	2019
	£	£
Blackrock Charishare Restricted Investment Fund	25,239	29,370
Cazenove The Equity Income Trust for Charities	20,879	25,768
M&G Charifund Fund Accumulative Fund	22,349	27,294
Epworth Equity Fund for Charities (Income Shares)	21,564	26,221
	<u>90,031</u>	<u>108,652</u>

OVER DAY CENTRE ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020****10 Fixed assets**

	Leasehold Building	Motor Vehicles	Fixtures & Fittings	Total 2020
	£	£	£	£
Cost brought forward - 1 April 2019	9,517	68,486	28,121	106,124
Additions	-	-	1,344	1,344
Cost carried forward - 31 March 2020	<u>9,517</u>	<u>68,486</u>	<u>29,465</u>	<u>107,468</u>
Depreciation at 1 April 2019	4,066	47,264	23,923	75,253
Charge for the year	948	5,311	3,207	9,466
Depreciation at 31 March 2020	<u>5,014</u>	<u>52,575</u>	<u>27,130</u>	<u>84,719</u>
Net Book Value as 1 April 2019	<u>5,451</u>	<u>21,222</u>	<u>4,198</u>	<u>30,871</u>
Net Book Value as 31 March 2020	<u>4,503</u>	<u>15,911</u>	<u>2,335</u>	<u>22,749</u>

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

11 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	2,145	7,086
Other debtors	3,363	3,302
Payments in advance	1,335	1,901
	<u>6,843</u>	<u>12,289</u>

12 Creditors amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,450	398
Accruals and deferred income	800	500
	<u>2,250</u>	<u>898</u>

OVER DAY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

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-19	Movement in incoming resources	Resources expended	Balance at 31-Mar-20
	£	£	£	£
Minibus Fund	21,222		(5,311)	15,911
Minibus Replacement	58,603	5,311		63,914
Specific Donations	3,106	1,344	(2,422)	2,029
Cash at Bank	0			0
	<u>82,932</u>	<u>6,655</u>	<u>(7,733)</u>	<u>81,854</u>

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	£	£	£
Fund balances at 31 March 2020 are represented by:			
Tangible assets	6,838	17,939	24,777
Current Investment	90,031	0	90,031
Current assets/(liabilities)	52,940	62,927	115,867
	<u>149,809</u>	<u>80,866</u>	<u>230,675</u>

15 Reserves policy

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

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

