

ANNUAL REPORT 2024-25



OVER DAY CENTRE



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CHAIR'S REPORT

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

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

Objectives and activities

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

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

The Current Year (2024/2025)

Our financial position

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

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

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

Planning for the future

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

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

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

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

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

Amazing successes and opportunities

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

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

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

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

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

Volunteers and activities

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

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

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

Reserves

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

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

Risks

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

Structure, governance and management

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

With Thanks

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

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

Chair of Trustees



David Barker





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

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

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

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

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

Update on Over Day Centre Business Plan

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

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

Fundraising

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

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

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

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

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

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

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

Investing in the future

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

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

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

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

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



Ongoing maintenance and Improvements

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

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

Volunteers and activities

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

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

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

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

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

Progress against our objectives and key strategic risks

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

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

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

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

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

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

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

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

Client reporting

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

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

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

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

CLIENT DEMOGRAPHICS & NUMBERS

Client Demographics

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

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

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

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

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

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

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

Client numbers

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

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

Summary figures below:

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

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

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

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

OUR STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

Objectives and activities

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

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

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

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

Governance

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

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

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

Our Mission

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

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

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

Trustees:

Ordinary Members:

| | |
|----------------|-----------|
| David Barker | Chair |
| Nigel Poulter | Treasurer |
| Dave Raven | |
| Adrian Tranter | |

Ex-officio Members:

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

Ex-officio Staff Members:

| | |
|--------------------|----------------|
| Hayley Smith | Centre Manager |
| Graham Waters | |
| Halina Szulakowska | |

Operational Management

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



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

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

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

BALANCE SHEET

(AS AT 31 MARCH 2023)

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

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

Chair - David Barker

Trustee - Nigel Poulter




CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

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

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

Executive Committee

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

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



NOTES TO THE FINANCIAL STATEMENTS

(YEAR ENDED 31ST MARCH 2023)

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

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

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

Restricted funds

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

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

Analysis of net assets between funds

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

Reserves policy

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

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

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

ACCOUNTING POLICIES

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

Accounting convention

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

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

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

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

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

Going concern

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

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

Charitable funds

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

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

Incoming resources

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

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

Resources expended

Expenditure is included on an accrual basis.

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

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

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

Stocks

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

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

Cash and cash equivalents

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

Basic financial liabilities

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

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

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

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

Depreciation of financial liabilities

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

Employee benefits

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

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

TREASURER'S SUMMARY REPORT

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

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

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

Similarly with the new furniture.

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

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

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



CENTRE MANAGER'S REPORT

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

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

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

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

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

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

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

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

HAYLEY SMITH, CENTRE MANAGER

WHAT MAKES US SO SPECIAL

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

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

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

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

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

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

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

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

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

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

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





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Registered Charity No: 1196202