

Charity registration number 1088247

Company registration number 04186558 (England and Wales)

CONTENTED DEMENTIA TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CONTENTED DEMENTIA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A L Vass Mrs P A Garner Mr M Philpot
Secretary	Mrs A Eastbrook
Charity number	1088247
Company number	04186558
Registered office	Little Orchard, Broadwell Moreton in Marsh Gloucestershire United Kingdom GL56 0UA
Independent examiner	M A Jackson FCA DChA Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ

CONTENTED DEMENTIA TRUST

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CONTENTED DEMENTIA TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are laid down in the memorandum and articles of association.

The primary object of the charity is to provide specialised direct and indirect support for people with dementia,

The trustees' policy is to further the objects of the charity by ensuring that specialised care can be provided for people with dementia, including the development and introduction of a locality-focussed service model to be facilitated by a Master Practitioner within a given geographical area. The Trust's primary focus will therefore be on the development of a new Master Practitioner Development Course, planned for introduction in 2026.

New trustees are inducted into their roles and responsibilities by the chairperson and the director and are provided with the latest annual report and financial statements. They will be given verbal instruction on the charity's administration, object and activities, organisation, financial procedures, equal opportunities and risk assessment and charity commission leaflet CC3 (a). The trustees take strategic decisions within a framework established by the trustees. The trustees, through the chairperson, manage and recruit other staff. Plans and policies were formulated by the trustees; the trustees make the planning and policy decisions. The skills mix of the board is reviewed annually.

Achievements and performance

The Contented Dementia Trust continues to operate both at home and abroad; Dementia Together, our US affiliate, plans to incorporate the Trust's Master Practitioner Development syllabus into its training programme during 2025/2026.

Interest in the book "Contented Dementia", which describes the SPECAL method, continues; and interest in translation into languages other than English is growing, with a revised edition planned for 2026. The "Understanding Dementia" DVD continues to sell well. The A5 booklet "Contented Dementia Trust: the SPECAL method" continues to increase its circulation in the UK and overseas. The SPECAL Photograph Album representation of memory, which uses an analogy to explain the experience of dementia from the perspective of the person with the condition, has attracted an increasing interest since it was first published in 2003; its core principle has been borne out by the research completed in collaboration with King's College London; a Joint Statement is published on both websites (www.kcl.ac.uk; www.contenteddementiastrust.org).

The Trust continues to be based at Bruern in West Oxfordshire, and there has been a growing interest in bespoke training courses held live at Bruern.

The SPECAL Academy remains the training arm of the charity with overall responsibility for the SPECAL Training Programme, including the Master Practitioner Development Syllabus. The Academy draws on the services of professionals in a number of areas including website design, social media, standardisation of training materials, film editing, clinical supervision and mentoring.

The Trust's principal revenue stream continues to be the provision of training courses for professionals, enabling the Lena Taylor Memorial Fund to provide support to families and professionals who would otherwise be unable to access the Trust's training and coaching services.

CONTENTED DEMENTIA TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Considerable investment will be required to develop and promote the Academy's professional training programme; the trustees understand the need for the Trust to raise more income to continue its existing services, to adapt and improve them, and to attract additional funding from third-party sources, in particular for further research.

The trustees continue to recognise the value of rigorous evaluation of the SPECAL method in establishing its clinical credentials. The large body of anecdotal evidence of the positive outcomes of using the SPECAL method is now supported by formal evaluation undertaken by independent organisations who have accredited SPECAL Practitioners on their staff. Following the increase in the number of accredited SPECAL Coaches offering the basic introductory courses, the requirement for an extended programme of training for Master Practitioners is now required to meet the demand for family support across the country and overseas, leading to the development of the Master Practitioner Development Course.

Public benefit

The trustees have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing their aim and objectives and in planning the future activities. In particular the trustees consider how planned activity will contribute to the aims and objectives they have set. The achievements and performance of the Trust are shown in this report and the public are the direct beneficiary of those activities. As stated in the objects and activities the primary object of the charity is to provide specialised direct and indirect support for people with dementia which demonstrate the purpose and benefit to the public directly.

Financial review

The Statement of Financial Activities is set out on page 5 of the financial statements.

Income has reduced by £176,504 in the year to 31 March 2025.

The statement of financial activities shows a net deficit for the year of £77,593.

The company's unrestricted funds stand at £910,200 leaving available funds of £877,642. Restricted funds stand at £6,492.

Funds available

As of 31 March 2025, the charity had available unrestricted funds of £877,642.

Plans for future periods

Contented Dementia Trust, working through the SPECAL Academy, will continue to develop a portfolio of collaborative partnerships in order to demonstrate and deliver care, to train SPECAL Coaches, Practitioners and Master Practitioners, to train professional trainers to train others in the use of the SPECAL method and to publish findings in peer-reviewed journals of its specialised approach to the management of dementia, including an important focus on communication within the context of ageing and dementia. Contented Dementia Trust will press ahead with plans to maximise the benefits of advancing technology including AI with particular reference to developing and standardising its training programme and family work. The Trust will continue to move towards the expansion of sustainable funding mechanisms that will ensure its growth in providing direct support for those affected by dementia. Contented Dementia Trust will proactively identify opportunities to publish research-based evidence in order to enhance the credibility and reputation of the family-driven SPECAL care model and enable access to government funding.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

CONTENTED DEMENTIA TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A L Vass

Mrs P A Garner

Mr N S Robinson

Ms Z A Elkins

Mr M Philpot

The company was incorporated on 23 March 2001 under the name 'SPECAL' and commenced activities on 11 February 2002. Until this time, SPECAL's activities had been conducted through, and as a project of, the Oxfordshire branch of the Alzheimer's Society. Assets belonging to the SPECAL project were transferred to SPECAL when it became an independent company with charitable status.

SPECAL, in its capacity as a project of the Alzheimer's Society, had been based in Burford Community Hospital with its integrated NHS Nursing Development Unit since 1990; when the NHS withdrew all the Burford services in 2000 they planned they planned its commercial sale and potential demolition. This left SPECAL trying to raise £800,000 to acquire the hospital site while being allowed to remain on part of the site in the interim in order to continue its work on a temporary basis with a '24 hours' notice to quit. Three years later, SPECAL was given notice to quit as the sale was by then imminent: late in the day, a single benefactor enabled SPECAL to buy The Old Hospital by making a donation of £800,000 to the charity for that purpose. Contracts were exchanged in March 2004, and SPECAL raised a further £40,000 in order to fit out and refurbish key parts of the building which had not been maintained by the NHS since 1997, when they decided to move towards closure.

In 2011 SPECAL was named Charity of the Year by International Publishing Corporation (IPC) Media and during the course of the year was supported by IPC to change the name of the charity to Contented Dementia Trust. As part of the re-branding process the term 'SPECAL method' was incorporated as the means whereby the charity achieves its aim of promoting lifelong well-being for people with dementia. In 2023 the Centre of Excellence was moved from Burford to Bruern, West Oxfordshire.

The Registered Charity and Company numbers and other related organisational aspects of the charity continue unchanged.

The governing document is the Memorandum and Articles of Association. In addition to an annual meeting, the trustees meet at regular intervals each year in order to ensure that they can make strategic plans and monitor the charity's activities on a regular basis.

The secretary has been responsible for co-ordinating the administration of the charitable company, for charitable company correspondence, financial monitoring and record maintenance, tax credit recovery from the Inland Revenue and maintaining financial records of the charity.

The trustees maintain a savings account with COIF, a short-term deposit account with Lloyds and a current account with online banking facilities; there are chequebook facilities for the current account. Two signatories are required for any cheque; signatories are the chairman and secretary. Any payments made must be within budgets that the trustees have approved. No signatory is allowed to sign a cheque payable to herself or to himself.

The trustees' report was approved by the Board of Trustees.

Mr N S Robinson

Trustee

6 August 2025

CONTENTED DEMENTIA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CONTENTED DEMENTIA TRUST

I report to the trustees on my examination of the financial statements of Contented Dementia Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 17 October 2025

CONTENTED DEMENTIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	73,045	424	73,469	79,807	963	80,770
Investments	4	36,402	-	36,402	5,605	-	5,605
Other income	5	-	-	-	200,000	-	200,000
Total income		109,447	424	109,871	285,412	963	286,375
<u>Expenditure on:</u>							
Raising funds	6	1,754	-	1,754	1,626	-	1,626
Charitable activities	7	185,710	-	185,710	122,954	-	122,954
Total expenditure		187,464	-	187,464	124,580	-	124,580
Net (expenditure)/income for the year/							
Net movement in funds		(78,017)	424	(77,593)	160,832	963	161,795
Fund balances at 1 April 2024		988,217	6,068	994,285	827,385	5,105	832,490
Fund balances at 31 March 2025		910,200	6,492	916,692	988,217	6,068	994,285

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTENTED DEMENTIA TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		32,558		37,565
Current assets					
Debtors	13	1,109		2,209	
Cash at bank and in hand		891,276		959,480	
		<u>892,385</u>		<u>961,689</u>	
Creditors: amounts falling due within one year	14	<u>(8,251)</u>		<u>(4,969)</u>	
Net current assets			884,134		956,720
Total assets less current liabilities			<u>916,692</u>		<u>994,285</u>
Income funds					
Restricted funds	16	6,492		6,068	
Unrestricted funds		910,200		988,217	
		<u>916,692</u>		<u>994,285</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 August 2025

Mr N S Robinson
Trustee

Company registration number 04186558

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Contented Dementia Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Little Orchard, Broadwell, Moreton in Marsh, Gloucestershire, GL56 0UA, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements 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 approving the financial statements, 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 preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 financial statements.

1.4 Income

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 conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% Straight line
Fixtures and fittings	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 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 borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 payments 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations 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 an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on 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 estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Total 2025 £	Total 2024 £
Donations and gifts	73,469	80,770

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Interest receivable	36,402	5,605

5 Other income

	Total	Total
	2025 £	2024 £
Net gain on disposal of tangible fixed assets	-	200,000

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	1,754	1,626
	1,754	1,626

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	93,352	17,791
Depreciation and impairment	7,910	9,391
Consultancy	22,982	27,593
Insurance	1,217	3,279
Advertising	5,465	8,798
Filming	2,328	5,577
Cleaning	-	955
Printing, stationery and computers	11,761	10,699
Telephone	1,337	1,795
Light, power and heat	487	2,485
Legal	3,092	11,920
Sundry	2,235	3,377
Travel	15,088	-
Other charitable expenditure	1,806	8,658
	<u>169,060</u>	<u>112,318</u>
Share of support costs (see note 8)	14,082	8,236
Share of governance costs (see note 8)	2,568	2,400
	<u>185,710</u>	<u>122,954</u>

8 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Accountancy	1,722	-	1,722	1,594	-	1,594
Rent and water	12,051	-	12,051	6,077	-	6,077
Bank charges	309	-	309	565	-	565
Independent Examination	-	2,568	2,568	-	2,400	2,400
	<u>14,082</u>	<u>2,568</u>	<u>16,650</u>	<u>8,236</u>	<u>2,400</u>	<u>10,636</u>
Analysed between Charitable activities	<u>14,082</u>	<u>2,568</u>	<u>16,650</u>	<u>8,236</u>	<u>2,400</u>	<u>10,636</u>

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

One Trustee was reimbursed travelling expenses of £178 (2024 - none reimbursed).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	1
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	92,776	17,791
Other pension costs	576	-
	<u> </u>	<u> </u>
	<u>93,352</u>	<u>17,791</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	30,350	44,697	75,047
Additions	2,030	873	2,903
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	<u>32,380</u>	<u>45,570</u>	<u>77,950</u>
Depreciation and impairment			
At 1 April 2024	28,543	8,939	37,482
Depreciation charged in the year	584	7,326	7,910
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	<u>29,127</u>	<u>16,265</u>	<u>45,392</u>
Carrying amount			
At 31 March 2025	<u>3,253</u>	<u>29,305</u>	<u>32,558</u>
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	<u>1,807</u>	<u>35,758</u>	<u>37,565</u>

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	72	1,199
Prepayments and accrued income	1,037	1,010
	<u>1,109</u>	<u>2,209</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,955	1,242
Trade creditors	96	-
Other creditors	168	-
Accruals and deferred income	4,032	3,727
	<u>8,251</u>	<u>4,969</u>

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £576 (2024 - £-).

16 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:

	Movement in funds		Movement in funds		
	Balance at 1 April 2023	Incoming resources	Balance at 1 April 2024	Incoming resources	Balance at 31 March 2025
	£	£	£	£	£
Lena Taylor Memorial Fund	<u>5,105</u>	<u>963</u>	<u>6,068</u>	<u>424</u>	<u>6,492</u>

The Lena Taylor Memorial Fund provides support to families and professionals who would otherwise be unable to access the Trust's training and coaching services.

CONTENTED DEMENTIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	32,558	-	32,558	37,565	-	37,565
Current assets/(liabilities)	877,642	6,492	884,134	950,652	6,068	956,720
	<u>910,200</u>	<u>6,492</u>	<u>916,692</u>	<u>988,217</u>	<u>6,068</u>	<u>994,285</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	<u>52,000</u>	<u>13,000</u>