

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2024  
for  
THE LEWY BODY SOCIETY**

NRB  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 SAZ

**THE LEWY BODY SOCIETY**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**THE LEWY BODY SOCIETY**  
**Reference and Administrative Details**  
**FOR THE YEAR ENDED 31 MARCH 2024**

<b>Trustees</b>	A Bayston L Corner S McDonald (resigned 25.7.23) D Pattison C Bewick E Bewley
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<b>Principal address</b>	Unity House Westwood Park Wigan Lancashire WN34HE
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<b>Registered charity number</b>	1114579
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<b>Auditors</b>	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ
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Charity Number (Scotland) SC047044

**THE LEWY BODY SOCIETY**  
**Report of the Trustees**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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**

**Objectives and aims**

Volunteerism, of time, effort and financial support, has historically been at the core of charitable endeavours and is a fundamental tenet of the Lewy Body Society. To this end, the Society is firmly committed to the following practices and principles. That:

- \* We owe a duty of care to our contributors to ensure that the money they so generously send us is spent wisely and only to further the objects stated in the Society's constitution, namely to raise awareness of and fund research into Lewy Body dementia;
- \* We do not solicit donations but are grateful to those who undertake fundraising activities which benefit the Society. The "Donate" button on the website is for the convenience of those who wish to contribute;
- \* We will never ask a contributor for further donations;
- \* We do not employ paid staff but may, from time to time, buy the services of an independent contractor to augment the work of the voluntary Operations Team or provide professional expertise out with the Team's expertise and experience for a specific project and with a clear and limited remit;
- \* The Trustees are not remunerated for their services and the only money they receive is reimbursement for out of pocket expenses incurred on behalf of the Society, •Repayment of all such expenses is reviewed and approved by a different Trustee than the one submitting a request for reimbursement;
- \* Any investment of uncommitted funds will be with ethical companies;
- \* We will not endorse or be associated with any commercial enterprise;
- \* We will not accept donations from any company or organisation which might result in fettering or dictating our activities, create a conflict of interest or that the Trustees seem to be unethical in policy or practice.

**Public benefit**

The principal objective of the charity is to relieve the needs of people living with Dementia with Lewy Bodies (DLB) by raising awareness of and supporting research into the disease.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and funding policies.

**Policies in relation to research grants made**

Research grants have been made under the guidance of the Society's Specialist Advisory Committee (SAC). The committee is chaired by Dr. Jill Rasmussen. Membership is decided and voted upon by the members of the SAC in accordance with AMRC (Association of Medical Research Charities) rules and guidance.

**Achievement and performance**

**Charitable activities**

The Society maintains a comprehensive website with information about □LB which receives 4000-5000 hits per month. It also produces written materials about □LB, all of which are downloadable from the website in addition to being available in hard copy.

Funding research is a priority, there was no grant round in 2023 but there is a 2024 grant round.

**THE LEWY BODY SOCIETY**  
**Report of the Trustees**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Achievement and performance**

**How we fulfilled our objectives in 2023-24**

The Lewy Body Society was an exhibitor at M I C 2023 held on July 16-19, 2023 in Amsterdam, Netherlands.

Unsolicited contributions made in lieu of flowers at funerals continue to be the major source of income. The names of people in whose memory donations are made appear on the In Memoriam page of the website, which means a great deal to mourners, who consider it to be a "cyber headstone". There was another weeklong Dotty Days event in June 2023 which involved raising awareness on social media and selling polka dot merchandise via the online shop. Individuals continue to undertake sponsored events to raise funds.

The charity is a member of the Institute of Fundraising who are a registered charity founded in 1983, and is the professional membership body for UK fundraising. The charity follows the Code of Practice set out by the Institute of Fundraising. We are also registered with the Fundraising Regulator.

We have been a member of the AMRC (Association of Medical Research Charities) since 2017.

The society continues to fund a Dementia UK Admiral Nurse specifically for Lewy Body Dementia. The nurse is hosted by DUK but funded by the society.

The society is the secretariate for Lewy Body International.

**Financial review**

**Financial position**

Except for the sale of Christmas cards, wristbands, Fritz awareness ribbons and other merchandise, the charity's main source of funds is from voluntary contributions. These are mainly from donations in lieu of flowers at funerals and from people undertaking sponsored events such as running in marathons or other challenges. All contributions are voluntary, as other than providing an opportunity via the website to make a donation by Paypal, the LBS does not solicit contributions.

Jacqueline Cannon, who previously served as the volunteer CEO of the Society from 2010, continues in the position on a remunerated basis as an independent contractor. This allows the charity to grow and meet the needs of supporters.

As little as possible is spent on administration and overheads. One of the major operating expenditures is Office Bay, a service office which receives and forwards mail and telephone messages. Postage and printing are other usual expenses.

Printing informational materials and exhibiting at conferences are expenses necessary for raising awareness. Funding research is a priority for trustees and contributors alike.

**Principal funding sources**

The principal source of funding in the period were donations, fundraising events and sponsorship. Total income from donations in the year was £353,931 compared to £366,018 in the previous year.

**Reserves policy and going concern**

The policy for Reserves is to maintain one-third of incoming receipts as cash or deposits.

There are no material uncertainties casting significant doubt about the charity's ability to continue.

**Future plans**

Our plans for the future include:-

\* continuing to provide funding for research in accordance with our Research Strategy.

**Structure, governance and management**

**Governing document**

The charity is governed by its Constitution as amended in August 2016.

**Organisational structure**

The trustees meet on a regular basis to discuss the work and development of the organisation. The charity is operated mainly by volunteers. As a member of the AMRC (Association of Medical Research Charities) the research funded by Lewy Body Society is administered directly by the society.

**THE LEWY BODY SOCIETY**  
**Report of the Trustees**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Structure, governance and management**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A draft risk register is being worked on for approval by the trustees.

The major risk is that someone takes information provided by the LBS as medical advice. There are prominent disclaimers on all information provided by the Society.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 02/10/2024 ..... and signed on its behalf by:



.....  
A Bayston - Trustee

## **Report of the Independent Auditors to the Trustees of The Lewy Body Society**

### **Opinion**

We have audited the financial statements of The Lewy Body Society (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Report of the Independent Auditors to the Trustees of The Lewy Body Society

### Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

- Consideration was given to the entity's susceptibility to material misstatement at all times during the audit including consideration of how fraud could occur. This involved consideration of the nature of the entity's activities and transactions with the potential identification of fraud.
- Ensured that all related parties have been identified and all related party transactions have been recorded at arms length.
- Identification of key laws and regulations considered central to the entity, including a review of any policies and procedures in place to ensure compliance. Key laws and regulations identified include the UK Companies Act, Institute of fundraising & the fundraising regulator and care provider regulations.
- Ensured that the engagement team had the necessary competence and capabilities to identify any examples of non-compliance at all stages.
- Audit work was completed in all relevant areas that were deemed to be appropriate for the client and the associated risks in respect of potential misstatements, including fraud. Our audit work was designed to assess these risks in all areas and included enquiry of management, testing the appropriateness of journal entries, reviewing financial statement disclosures and tracing to relevant documentation as well as the consideration of the risk of potential management override.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



NRB  
1st Floor Waterside House  
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Date: ...02/10/2024.....



THE LEWY BODY SOCIETY

Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	353,931	-	353,931	366,017
Other trading activities	3	-	-	-	4,767
Investment income	4	38,190	-	38,190	12,583
<b>Total</b>		<u>392,121</u>	<u>-</u>	<u>392,121</u>	<u>383,367</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	5,314	-	5,314	25,112
<b>Charitable activities</b>	6				
Raising awareness		107,743	-	107,743	49,845
Supporting research		294,424	-	294,424	248,210
Other	9	58,440	-	58,440	55,304
<b>Total</b>		<u>465,921</u>	<u>-</u>	<u>465,921</u>	<u>378,471</u>
<b>NET INCOME/(EXPENDITURE)</b>		(73,800)	-	(73,800)	4,896
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,789,129	-	2,789,129	2,784,233
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,715,329</u></u>	<u><u>-</u></u>	<u><u>2,715,329</u></u>	<u><u>2,789,129</u></u>

The notes form part of these financial statements

**THE LEWY BODY SOCIETY**

**Balance Sheet  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Investment property	14	570,000	-	570,000	570,000
<b>CURRENT ASSETS</b>					
Debtors	15	50	-	50	50
Cash at bank		2,146,229	-	2,146,229	2,220,028
		<u>2,146,279</u>	<u>-</u>	<u>2,146,279</u>	<u>2,220,078</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(950)	-	(950)	(949)
<b>NET CURRENT ASSETS</b>		<u>2,145,329</u>	<u>-</u>	<u>2,145,329</u>	<u>2,219,129</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,715,329</u>	<u>-</u>	<u>2,715,329</u>	<u>2,789,129</u>
<b>NET ASSETS</b>		<u>2,715,329</u>	<u>-</u>	<u>2,715,329</u>	<u>2,789,129</u>
<b>FUNDS</b>	17				
Unrestricted funds				2,715,329	2,789,129
<b>TOTAL FUNDS</b>				<u>2,715,329</u>	<u>2,789,129</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 02/10/2024 and were signed on its behalf by:



.....  
A Bayston - Trustee

## THE LEWY BODY SOCIETY

### Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations, sponsorships and legacies and is included in full in the Statement of Financial Activities when receivable. In the case of legacies, these are recognised as receivable once probate has been granted and notification received.

Gift Aid is included based on amounts recoverable at the accounting date.

Investment income is included when receivable.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33.3% on cost

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

##### **Investment property**

The investment property was valued as at February 2022 by Ashfield Yeovil Limited. The investment property has been reviewed this year and is considered to be included at fair value.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

THE LEWY BODY SOCIETY

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	209,480	253,400
Gift aid	7,739	7,607
Legacies	35,000	10,000
Sponsorship	101,712	95,010
	<u>353,931</u>	<u>366,017</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Sales of merchandise	-	4,767
	<u>-</u>	<u>4,767</u>

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	13,623	5,615
Deposit account interest	24,567	6,968
	<u>38,190</u>	<u>12,583</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Fundraising costs	3,214	3,259
	<u>3,214</u>	<u>3,259</u>

Other trading activities

	31.3.24	31.3.23
	£	£
Support costs	2,100	21,853
	<u>2,100</u>	<u>21,853</u>
Aggregate amounts	<u>5,314</u>	<u>25,112</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Raising awareness	1,000	-	106,743	107,743
Supporting research	53,884	239,345	1,195	294,424
	<u>54,884</u>	<u>239,345</u>	<u>107,938</u>	<u>402,167</u>

**THE LEWY BODY SOCIETY**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. GRANTS PAYABLE**

	31.3.24	31.3.23
	£	£
Supporting research	<u>239,345</u>	<u>173,505</u>
The total grants paid to institutions during the year was as follows:		
	31.3.24	31.3.23
	£	£
Newcastle University	151,809	135,659
University of Cambridge	39,611	9,623
Imperial College, London	-	14,143
C&P NHS FT	-	10,952
Neurology Academy	25,000	-
University of Southampton	1,114	-
Queens University	21,811	-
	<u>239,345</u>	<u>170,377</u>

**8. SUPPORT COSTS**

	Management	Other	Governance	Totals
	£	£	costs	£
			£	
Other trading activities	-	2,100	-	2,100
Other resources expended	57,625	815	-	58,440
Raising awareness	-	99,473	7,270	106,743
Supporting research	-	1,195	-	1,195
	<u>57,625</u>	<u>103,583</u>	<u>7,270</u>	<u>168,478</u>

**9. OTHER**

	31.3.24	31.3.23
	£	£
Support costs	<u>58,440</u>	<u>55,304</u>

**10. AUDITORS' REMUNERATION**

	31.3.24	31.3.23
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,530</u>	<u>3,746</u>
Other non-audit services	<u>1,740</u>	<u>3,262</u>
Total fees payable	<u>7,270</u>	<u>7,008</u>

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

There were trustees' expenses of £6,951 paid for the year ended 31 March 2024 and £4,919 paid for the year ended 31 March 2023.

**12. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	57,625	58,125
	<u>57,625</u>	<u>58,125</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
CEO (Independent contractor)	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>150</u>	<u>1,189</u>	<u>1,339</u>
<b>DEPRECIATION</b>			
At 1 April 2023 and 31 March 2024	<u>150</u>	<u>1,189</u>	<u>1,339</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

**14. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 April 2023 and 31 March 2024	<u>570,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>570,000</u>
At 31 March 2023	<u>570,000</u>

The investment property is included at fair value based on an independent valuation supplied by an independent valuer who holds a relevant professional qualification.

THE LEWY BODY SOCIETY

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments	50	50
	<u>50</u>	<u>50</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	950	949
	<u>950</u>	<u>949</u>

17. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,789,129	(73,800)	2,715,329
	<u>2,789,129</u>	<u>(73,800)</u>	<u>2,715,329</u>
<b>TOTAL FUNDS</b>	<u>2,789,129</u>	<u>(73,800)</u>	<u>2,715,329</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	392,121	(465,921)	(73,800)
	<u>392,121</u>	<u>(465,921)</u>	<u>(73,800)</u>
<b>TOTAL FUNDS</b>	<u>392,121</u>	<u>(465,921)</u>	<u>(73,800)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,784,233	4,896	2,789,129
	<u>2,784,233</u>	<u>4,896</u>	<u>2,789,129</u>
<b>TOTAL FUNDS</b>	<u>2,784,233</u>	<u>4,896</u>	<u>2,789,129</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	383,367	(378,471)	4,896
	<u>383,367</u>	<u>(378,471)</u>	<u>4,896</u>
<b>TOTAL FUNDS</b>	<u>383,367</u>	<u>(378,471)</u>	<u>4,896</u>

**THE LEWY BODY SOCIETY**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	2,784,233	(68,904)	2,715,329
<b>TOTAL FUNDS</b>	<u>2,784,233</u>	<u>(68,904)</u>	<u>2,715,329</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	775,488	(844,392)	(68,904)
<b>TOTAL FUNDS</b>	<u>775,488</u>	<u>(844,392)</u>	<u>(68,904)</u>

**18. OTHER FINANCIAL COMMITMENTS**

No grant funding was awarded during the year.

Amounts totalling £48,794 remain outstanding in respect of grants awarded in 2019 grant round, £222,087 in respect of grants awarded in 2020, £76,121 in respect of grants awarded in 2021 and £418,840 in respect of grants awarded in 2023. These are paid in arrears on receipt of invoice over a multi-year period.

**19. RELATED PARTY DISCLOSURES**

Trustees were reimbursed expenses totalling £6,951 during the year. In the previous year, trustees were reimbursed a total of £4,919.

There were no other related party transactions or amounts owing to or from the charity's trustees or other related parties at the year-end.

**20. LEGACIES**

The Lewy Body Society has been notified of a legacy which has not been included within the financial statements as it does not yet meet the income recognition criteria. This includes a residuary legacy with a value of £5,000. Residuary legacies are normally recognised once draft accounts are received or other information which allow them to be measured with reasonable accuracy.



THE LEWY BODY SOCIETY

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	209,480	253,400
Gift aid	7,739	7,607
Legacies	35,000	10,000
Sponsorship	101,712	95,010
	<hr/>	<hr/>
	353,931	366,017
<b>Other trading activities</b>		
Sales of merchandise	-	4,767
<b>Investment income</b>		
Rents received	13,623	5,615
Deposit account interest	24,567	6,968
	<hr/>	<hr/>
	38,190	12,583
<b>Total incoming resources</b>	<hr/>	<hr/>
	392,121	383,367
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	3,214	3,259
<b>Charitable activities</b>		
Dementia UK helpline & nurse	54,884	73,090
Conferences, exhibitions etc	-	7,185
Grants to institutions	239,345	173,505
	<hr/>	<hr/>
	294,229	253,780
<b>Support costs</b>		
<b>Management</b>		
CEO payments	57,625	58,125
<b>Other</b>		
Property expenses	-	76
Insurance	2,163	723
Communications and PR	99,507	46,638
Costs of office	1,098	1,080
Postage, stationery & admin.	815	7,732
Fixtures and fittings	-	50
	<hr/>	<hr/>
	103,583	56,299
<b>Governance costs</b>		
Auditors' remuneration	5,530	3,746
Auditors' remuneration for non audit work	1,740	3,262
	<hr/>	<hr/>
	7,270	7,008
<b>Total resources expended</b>	<hr/>	<hr/>
	465,921	378,471
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(73,800)	4,896

This page does not form part of the statutory financial statements