

BOLTON DEMENTIA SUPPORT

England & Wales · Charity number 1123776

Details

Other names	BOLTON DEMENTIA SUPPORT GROUP, THE DEMENTIA SUPPORT GROUP
Status	Registered
Legal form	Other
Registered	2008-04-19
Register	View on the Charity Commission register

Contact

Address	Bolton Dementia Support Carers Resource Thicketford Centre Thicketford Road Bolton BL2 2LW
Phone	01204386696
Email	boltondsg@gmail.com
Website	www.boltondementiasupport.org.uk

Activities

Objects: TO RELIEVE THE NEEDS AND TO PROMOTE AND PROTECT THE GOOD HEALTH OF PEOPLE SUFFERING FROM DEMENTIA AND THEIR CARERS THROUGH SUCH ACTIVITIES AND SUPPORT AS THE TRUSTEES DEEM FIT

Activities: To provide education and training, information and advice, support, social events and outings, weekly activity sessions and have a resource of therapeutic activities to support the person with dementia and those who care for them.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LANCASHIRE
- Bolton
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£175,347	£138,527	-	-
2024-04-30	£163,000	£128,277	-	-
2023-04-30	£103,253	£120,276	-	-
2022-04-30	£73,904	£103,585	-	-
2021-04-30	£117,220	£78,946	-	-

Trustees

Name	Role	Appointed
Stephanie Crossley	Chair	2019-02-04
Dr Helen Scholar		2026-04-01
Louise Rance		2019-04-29
Michael William France		2022-04-01

BOLTON DEMENTIA SUPPORT

England & Wales - Charity number 1123776

Accounts

Company registration number 09857601 (England and Wales)

Charity registration number 1123776 (England and Wales)

BOLTON DEMENTIA SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

BOLTON DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Crossley Mrs L Rance Mr M W France
Chief Officer	David Bevitt
Charity number	1123776
Company number	09857601
Registered office	Carers Resource Thicketford Road Bolton
Independent examiner	David Kay FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton

BOLTON DEMENTIA SUPPORT

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BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Objectives and activities

The objectives of the charity, as set out in its governing document, are to relieve the needs, and promote and protect the good health of people suffering from dementia and their Carers, through such activities and support as the Trustees deem fit.

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

The main activities of the charity in normal circumstances

Day-to-day

We provide information, advice, face to face outreach support and telephone counselling for people living with dementia and those who support the charity.

Our Dementia Care Officer and BDS@Home worker continue to support the person living with dementia to remain in the community for as long as possible and ensure they have a happy, productive, and fulfilling life within the community.

The Dementia Care Officer helps carers with social and emotional support, including initial triage of needs and signposting.

The BDS@Home worker supports the person living with dementia (PLWD) in activities designed to re-kindle past interests and add purpose to daily tasks, encouraging activity and delaying cognitive decline.

Weekly

We provide a weekly Carers Equip programme for Carers of people living with dementia which involves outside agencies – including NHS staff, Admiral Nurses and expert speakers covering such topics as power of attorney and domiciliary care – offering advice and information. This is a safe and supportive space for carers to share their challenges and successes

These run alongside planned activity sessions for the person living with dementia, with activities to improve dexterity and memory skills, but mostly some fun.

The Charity runs two weekly Memory Cafes each week. We have partnered up with the Mercure Georgian House Hotel to upgrade the Blackrod Wednesday Memory Café and remain at Bar Lane Bowling Club on a Tuesday regularly attracting around 50 members.

These provide people with the opportunity to meet with others who have similar circumstances and share any ideas to stimulate and promote the wellbeing of everyone who attends. The usual format is a quiz, raffle, music, dancing, and refreshments.

This year we have also partnered up with the Manchester Camerata Orchestra to deliver the Bolton Music in Mind programme. This is part of a Greater Manchester initiative to become a Centre of Excellence for Music and Dementia. We are running one session per week at the Bolton Wanderers in the Community Hub at the Toughsheet stadium regularly attracting around 30 participants.

A gardening group meets each Friday morning for three hours which involves people with dementia enjoying gardening, planning, sharing the fruits of their labours and having the chance to socialise.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Monthly

We take part in Dementia Awareness events and are taking a lead role in the development of a new Dementia Strategy for Bolton. We ensure our member views and opinions are heard through consultation events with NHS Bolton Clinical Commissioning Group, other relevant organisations, and regular questionnaires. Training is provided for our members through a provision in connection with Bolton NHS Admiral Nurse covering physical, emotional, and practical topics. Examples of sessions are bladder & bowel issues, safety in the home, health aids, strength & balance improvement, and lasting power of attorney.

To ensure Bolton Dementia Support's aims and objectives comply with guidance on public benefit, our service is promoted and open to the whole community with no restrictions being placed on users of the service.

Most people for whom we provide care are aged over 65 although we do provide links and information to Early Onset support across Greater Manchester. Although dementia is a degenerative disease, we have demonstrated that with the right kind of support and a truly person-centred approach, the individual living with dementia experiences a far better quality of life, which, in turn, has a positive effect on those who care for them.

Achievements and performance

We measure our success and performance by the demand on our service, the increasing attendance at our events and the compliments and thank you cards, and on-line messages that we receive weekly.

The activities we put on each week are the main sources of support for our members and are well attended and enjoyed. The training we provide helps carers to understand the needs of those affected by dementia and offers them coping strategies to use in their daily lives.

Alongside this, the regular Memory Cafés and events help reduce the social isolation of individuals coping with dementia and carers find that they develop an increasing circle of friends who support and help them to continue caring.

We have invested in a new website with ongoing support and providing the public with a portal where they can get in touch directly providing an new option and important data about usage.

The Trustee Board are commissioning external consultants to examine options for the future of the Charity from a position of relative stability of funding.

Financial review

The financial performance of the charity for the year under review is summarised in the Statement of Financial Activities on page 5. In the year, unrestricted funds increased by £51,200 to £133,683 and restricted funds decreased by £14,380 to £55,381 in the year (see note 13). The trustees are satisfied with the financial position of the charity at the year end.

A significant amount of our funding continues to be received in the form of grants, primarily from Bolton NHS and Bolton MBC.

The charity aims to hold sufficient free reserves to cover operating costs for at least 6 months and give the charity a reasonable period of time to seek alternative funding should a key income source be significantly impacted for some reason. Free reserves of £132,695 at the financial year end currently enable us to meet this target.

Plans for Future Periods

We will continue to provide the activities outlined on this and the previous page to relieve the needs, and promote and protect the good health, of dementia sufferers and their Carers in the future.

Since the financial year end a consultancy report has been done, looking at a review of services, speaking to users, stakeholders, carers and other interested parties to ascertain the organisation's strengths and weaknesses with a view to setting our future direction of travel and putting succession planning in place.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 4 November 2015. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

As set out in the Articles of Association, trustees are appointed by serving trustees and there is no limit on how many trustees the charity can have.

The trustees currently in office are listed on the Legal and Administrative Information page.

The Chief Officer is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees and Chief Officer generally meet on a quarterly basis.

The weekly email which was introduced during lockdown has continued. It is issued each Monday to members, volunteers, and trustees, detailing all the activities available for the week, together with the zoom access details (where appropriate). All our activities are detailed on social media and the website.

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



Mrs S Crossley

Trustee

Dated: 10 February 2026

BOLTON DEMENTIA SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOLTON DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Bolton Dementia Support (the charity) for the year ended 30 April 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006;
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

David Kay FCA

Barlow Andrews LLP
Carlisle House
78 Chorley New Road
Bolton

Dated: 10 February 2026

BOLTON DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income from:							
Donations, grants and legacies	2	85,803	88,234	174,037	31,052	132,048	163,100
Charitable activities income	3	1,310	-	1,310	8,018	-	8,018
Total income		<u>87,113</u>	<u>88,234</u>	<u>175,347</u>	<u>39,070</u>	<u>132,048</u>	<u>171,118</u>
Expenditure on:							
Cost of raising funds	4	14,203	-	14,203	11,556	-	11,556
Charitable activities	5	21,710	102,614	124,324	16,806	99,915	116,721
Total resources expended		<u>35,913</u>	<u>102,614</u>	<u>138,527</u>	<u>28,362</u>	<u>99,915</u>	<u>128,277</u>
Net income/(expenditure) for the year and net movement in funds		51,200	(14,380)	36,820	10,708	32,133	42,841
Fund balances at 1 May 2024		82,483	69,761	152,244	71,775	37,628	109,403
Fund balances at 30 April 2025		<u><u>133,683</u></u>	<u><u>55,381</u></u>	<u><u>189,064</u></u>	<u><u>82,483</u></u>	<u><u>69,761</u></u>	<u><u>152,244</u></u>

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.

BOLTON DEMENTIA SUPPORT

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,015		2,277
Current assets					
Debtors	11	43,777		-	
Cash at bank and in hand		167,302		155,697	
		<u>211,079</u>		<u>155,697</u>	
Creditors: amounts falling due within one year	12	<u>(23,030)</u>		<u>(5,730)</u>	
Net current assets			188,049		149,967
Total assets less current liabilities			<u>189,064</u>		<u>152,244</u>
The funds of the charity					
Restricted income funds	15	55,381		69,761	
Unrestricted funds		133,683		82,483	
		<u>189,064</u>		<u>152,244</u>	

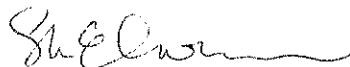
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

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 10 February 2026



Mrs S Crossley
Trustee

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Bolton Dementia Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Carers Resource, Thicketford Road, Bolton.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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. 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 or grantors 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.

Transfers between funds arise when expenditure is incurred in one fund which can be funded, or part funded, by income of another fund. In addition, transfers may be made from unrestricted funds to clear excess expenditure over income arising in restricted funds.

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.

Grant income is accrued where it is received post-year end in respect of expenditure incurred before year end. Shop income is recognised at point of sale.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- Costs of raising funds, which are activities undertaken to generate income.
- Expenditure on charitable activities, which are the costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. by estimated usage.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

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:

Computers and office equipment	25% straight line
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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 at bank and in hand.

1.9 Financial instruments

A financial instrument is a contract which results in a financial asset arising in one entity and a financial liability arising in another. The charity generally only has basic financial instruments, such as short term trade debtors and creditors and cash and bank balances. It has elected to apply the provisions of FRS 102 Section 11 'Basic Financial Instruments' to these.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.10 Employee benefits

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

1.11 Retirement benefits

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

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

2 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	85,803	-	85,803	31,052	-	31,052
Grant income	-	88,234	88,234	-	132,048	132,048
	<u>85,803</u>	<u>88,234</u>	<u>174,037</u>	<u>31,052</u>	<u>132,048</u>	<u>163,100</u>

Donations and gifts in the year includes a legacy of over £51,000 from the estate of Ingeborg Middleton. Grant income includes £40,957 from Bolton NHS, £42,277 from the Bolton MBC All Age Prevention Fund (formerly the Preventative Fund) and £5,000 from Music in Mind.

3 Charitable activities income

	2025	2024
	£	£
Income from Memory Cafe, trips and events	1,310	8,018
	<u>1,310</u>	<u>8,018</u>

4 Cost of raising funds

	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Advertising	263	259
<u>Trading costs</u>		
Shop and similar purchases	7,500	5,603
Property rents, rates, utility charges, repairs and maintenance	6,440	5,694
Trading costs	13,940	11,297
	<u>14,203</u>	<u>11,556</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

5 Charitable activities

	2025 £	2024 £
Staff costs	95,759	84,117
Depreciation and impairment	1,262	2,143
Legal and professional	2,137	1,901
Telephone and internet	2,335	2,814
Sundry costs	582	2,411
Printing, stationery, IT and postage	2,372	4,614
Insurance	528	502
Other costs of Memory Cafe and events etc.	14,187	13,162
	<u>119,162</u>	<u>111,664</u>
Share of support costs (see note 6)	1,208	1,438
Share of governance costs (see note 6)	3,954	3,619
	<u>124,324</u>	<u>116,721</u>
Analysis by fund		
Unrestricted funds	21,710	16,806
Restricted funds	102,614	99,915
	<u>124,324</u>	<u>116,721</u>

6 Support and governance costs

	Support Governance		2025 total £	Support Governance		2024 total £
	£	£		£	£	
Professional fees	1,208	-	1,208	1,438	-	1,438
Examination fees	-	3,954	3,954	-	3,619	3,619
	<u>1,208</u>	<u>3,954</u>	<u>5,162</u>	<u>1,438</u>	<u>3,619</u>	<u>5,057</u>
Analysed between Charitable activities	<u>1,208</u>	<u>3,954</u>	<u>5,162</u>	<u>1,438</u>	<u>3,619</u>	<u>5,057</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,954	3,619
Depreciation of owned tangible fixed assets	1,262	2,143
	<u>5,216</u>	<u>5,762</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	5
	<u>5</u>	<u>5</u>
Employment costs	2025	2024
	£	£
Wages and salaries	93,070	82,761
Social security costs	1,076	21
Other pension costs	1,613	1,335
	<u>95,759</u>	<u>84,117</u>

No employees received remuneration of more than £60,000 during the year (2024: none). Remuneration of those considered to be key management personnel, amounted to £35,958 (2024: £37,029), including employer's pension contributions.

10 Tangible fixed assets

	Computers and office equipment £
Cost	
At 1 May 2024	11,390
At 30 April 2025	<u>11,390</u>
Depreciation and Impairment	
At 1 May 2024	9,113
Depreciation charged in the year	1,262
At 30 April 2025	<u>10,375</u>
Carrying amount	
At 30 April 2025	<u>1,015</u>
At 30 April 2024	<u>2,277</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

11 Debtors			
		2025	2024
Amounts falling due within one year:		£	£
Prepayments and accrued income		43,777	-
		<u>43,777</u>	<u>-</u>
12 Creditors: amounts falling due within one year			
		2025	2024
		£	£
Other taxation and social security		2,120	1,227
Other creditors		1,105	333
Accruals and deferred income		19,805	4,170
		<u>23,030</u>	<u>5,730</u>
13 Retirement benefit schemes			
		2025	2024
Defined contribution schemes		£	£
Charge to profit or loss in respect of defined contribution schemes		1,613	1,335
		<u>1,613</u>	<u>1,335</u>

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.

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 April 2025:			
Tangible assets	988	27	1,015
Current assets/(liabilities)	132,695	55,354	188,049
	<u>133,683</u>	<u>55,381</u>	<u>189,064</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 April 2024:			
Tangible assets	2,093	184	2,277
Current assets/(liabilities)	80,390	69,577	149,967
	<u>82,483</u>	<u>69,761</u>	<u>152,244</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Current year:	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
Bolton NHS	-	40,957	(40,957)	-
Bolton CVS - Dementia at Home	7,731	-	(7,731)	-
Bolton MBC All Age Prevention	62,030	42,277	(48,926)	55,381
Music in Mind	-	5,000	(5,000)	-
	<u>69,761</u>	<u>88,234</u>	<u>(102,614)</u>	<u>55,381</u>
	<u><u>69,761</u></u>	<u><u>88,234</u></u>	<u><u>(102,614)</u></u>	<u><u>55,381</u></u>
Previous year:	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
Bolton NHS CCG	-	47,986	(47,986)	-
Bolton CVS - Dementia at Home	22,468	-	(14,737)	7,731
BMBC Preventative Fund	9,916	84,062	(31,948)	62,030
National Lottery Awards For All	5,244	-	(5,244)	-
	<u>37,628</u>	<u>132,048</u>	<u>(99,915)</u>	<u>69,761</u>
	<u><u>37,628</u></u>	<u><u>132,048</u></u>	<u><u>(99,915)</u></u>	<u><u>69,761</u></u>

Bolton NHS - provides recovery orientated activities and interventions to people with dementia and their carers within the borough of Bolton. The service is delivered from a number of localities throughout Bolton to provide equity of access to services.

Bolton MBC All Age Prevention - to support services, education and peer-support for dementia sufferers and their carers.

Music in Mind - to support people living with dementia and their carers as part of the UK's first Centre of Excellence for Music and Dementia.

16 Related party transactions

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year and there were no other related party transactions to report.

BOLTON DEMENTIA SUPPORT

England & Wales - Charity number 1123776

Accounts

Charity registration number 1123776

Company registration number 09857601 (England and Wales)

BOLTON DEMENTIA SUPPORT
ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

BOLTON DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Crossley Mrs L Rance Mr M W France
Chief Officer	David Bevitt
Charity number	1123776
Company number	09857601
Registered office	Carers Resource Thicketford Road Bolton
Independent examiner	David Kay FCA Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton

BOLTON DEMENTIA SUPPORT

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BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2024

The Trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Objectives and activities

The objectives of the charity, as set out in its governing document, are to relieve the needs, promote and protect the good health of people suffering from dementia and their Carers, through such activities and support as the trustees deem fit.

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

The main activities of the charity in normal circumstances

Day-to-day

We provide information, advice, face to face outreach support and telephone counselling for people living with dementia and those who support the charity.

Our Dementia Care Officer and BDS@Home worker will support the person living with dementia to remain in the community for as long as possible and ensure they have a happy, productive, and fulfilling life within the community.

The Dementia Care Officer will help the carers with social and emotional support, including initial triage of needs and signposting. The BDS@Home worker will support the person with dementia in activities designed to re-kindle past interests and add purpose to daily tasks, encouraging activity and delaying cognitive decline.

Weekly

We provide a Carers Equip programme for Carers of people living with dementia which involves outside agencies – including NHS staff, Admiral Nurses and expert speakers covering such topics as power of attorney and domiciliary care – offering advice and information. We also include a monthly well being session facilitated by our colleagues at Empowered Conversations, supplemented by a monthly Zoom session. This is a safe and supportive space for carers to share their problems and successes

These run alongside planned activity sessions for the person living with dementia, with activities to improve dexterity and memory skills, but mostly some fun.

The charity holds two Memory Cafes each week at Bar Lane Bowling Club and Blackrod Community Centre. These provide people with the opportunity to meet with others who have similar circumstances and share any ideas to stimulate and promote the wellbeing of everyone who attends. The usual format is a quiz, raffle, music, dancing, and refreshments.

A gardening group meets each Friday morning for three hours which involves people with dementia enjoying gardening, planning, sharing the fruits of their labours and having the chance to socialise.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Monthly

We take part in Dementia Awareness events and are an active part of Bolton Dementia Action Alliance. We ensure our member views and opinions are heard through consultation events with NHS Bolton Clinical Commissioning Group, other relevant organisations, and regular questionnaires. Training is provided for our members through a provision in connection with Bolton NHS Admiral Nurse covering physical, emotional, and practical topics. Examples of sessions are bladder & bowel issues, safety in the home, health aids, strength & balance improvement, and lasting power of attorney.

To ensure Bolton Dementia Support's aims and objectives comply with guidance on public benefit, our service is promoted and open to the whole community with no restrictions being placed on users of the service.

Most people for whom we provide care are aged over 65. Although dementia is a degenerative disease, we have demonstrated that with the right kind of support and a truly person-centred approach, the individual living with dementia experiences a far better quality of life, which, in turn, has a positive effect on those who care for them.

Achievements and performance

We continue to measure our success and performance by the demand on our service, which remains high, and the increased attendance at our various events. The high number of compliments, thank you cards and on-line messages that we received throughout the year underlines the value and importance of what we do.

The activities we put on each week are the main sources of support for our members and remain well attended and enjoyed. We continued to provide training to help carers to understand the needs of those affected by dementia and to offer them coping strategies to use in their daily lives.

The regular Memory Cafés and events that we put on during the year helped reduce the social isolation of individuals coping with dementia and carers find that they develop an increasing circle of friends who support and help them to continue caring.

The new website developed in the previous year has been successful, providing ongoing support and giving the public a portal where they can get in touch directly with us.

Financial review

The financial performance of the charity for the year under review is summarised in the Statement of Financial Activities on page 5. Unrestricted funds increased by £10,708 to £82,483. Restricted funds increased to £69,761 in the year (see note 13). The Trustees are satisfied with the financial position of the charity at the year end.

A significant amount of our funding continues to be received in the form of grants, primarily from Bolton CCG and Bolton MBC.

The charity aims to hold sufficient free reserves to cover operating costs for at least 6 months and enable the charity a reasonable period of time to seek alternative funding should a key income source be significantly impacted for some reason. Free reserves of £80,206 at the financial year end meet this target.

Plans for Future Periods

We intend to continue to relieve the needs, promote and protect the good health of people suffering from dementia and their Carers in the future.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 APRIL 2024***

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 4 November 2015. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

As set out in the Articles of Association, trustees are appointed by serving trustees and there is no limit on how many trustees the charity can have.

The trustees currently in office are listed on the Legal and Administrative Information page.

The Chief Officer is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees and Chief Officer generally meet on a quarterly basis.

The weekly email which was introduced during lockdown has continued. It is issued each Monday to members, volunteers, and trustees, detailing all the activities available for the week, together with the zoom access details (where appropriate). All our activities are detailed on social media and the website.

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

Mrs S Crossley

Trustee

Dated: 22 January 2025

BOLTON DEMENTIA SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOLTON DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Bolton Dementia Support (the charity) for the year ended 30 April 2024.

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.

David Kay FCA

Carlyle House
78 Chorley New Road
Bolton

Dated: 22 January 2025

BOLTON DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income from:							
Donations, grants and legacies	2	31,052	132,048	163,100	11,920	80,786	92,706
Charitable activities income	3	8,018	-	8,018	10,547	-	10,547
Total income		<u>39,070</u>	<u>132,048</u>	<u>171,118</u>	<u>22,467</u>	<u>80,786</u>	<u>103,253</u>
Expenditure on:							
Cost of raising funds	4	11,556	-	11,556	13,060	-	13,060
Charitable activities	5	16,806	99,915	116,721	15,764	91,452	107,216
Total resources expended		<u>28,362</u>	<u>99,915</u>	<u>128,277</u>	<u>28,824</u>	<u>91,452</u>	<u>120,276</u>
Net income/(expenditure) for the year/		10,708	32,133	42,841	(6,357)	(10,666)	(17,023)
Gross transfers between funds		-	-	-	4,330	(4,330)	-
Net movement in funds		<u>10,708</u>	<u>32,133</u>	<u>42,841</u>	<u>(2,027)</u>	<u>(14,996)</u>	<u>(17,023)</u>
Fund balances at 1 May 2023		<u>71,775</u>	<u>37,628</u>	<u>109,403</u>	<u>73,802</u>	<u>52,624</u>	<u>126,426</u>
Fund balances at 30 April 2024		<u><u>82,483</u></u>	<u><u>69,761</u></u>	<u><u>152,244</u></u>	<u><u>71,775</u></u>	<u><u>37,628</u></u>	<u><u>109,403</u></u>

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.

BOLTON DEMENTIA SUPPORT

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		2,277		3,067
Current assets					
Cash at bank and in hand		155,697		110,973	
Creditors: amounts falling due within one year	10	(5,730)		(4,637)	
Net current assets			149,967		106,336
Total assets less current liabilities			152,244		109,403
Net assets excluding pension liability			152,244		109,403
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	13	69,761		37,628	
Unrestricted funds		82,483		71,775	
			152,244		109,403
			<u> </u>		<u> </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 30 April 2024.

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 22 January 2025

Mrs S Crossley
Trustee

Company registration number 09857601 (England and Wales)

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

Bolton Dementia Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Carers Resource, Thicketford Road, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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. 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 or grantors 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.

Transfers between funds arise when expenditure is incurred in one fund which can be funded, or part funded, by income of another fund. In addition, transfers may be made from unrestricted funds to clear excess expenditure over income arising in restricted funds.

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.

Grant income is accrued where it is received post-year end in respect of expenditure incurred before year end. Shop income is recognised at point of sale.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- Costs of raising funds, which are activities undertaken to generate income.
- Expenditure on charitable activities, which are the costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. by estimated usage.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies (Continued)

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:

Computers and office equipment 25% straight line

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 at bank and in hand.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.9 Employee benefits

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

1.10 Retirement benefits

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

2 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	31,052	-	31,052	11,920	-	11,920
Grant income	-	132,048	132,048	-	80,786	80,786
	<u>31,052</u>	<u>132,048</u>	<u>163,100</u>	<u>11,920</u>	<u>80,786</u>	<u>92,706</u>

Grant income received in the year comprises £47,986 from Bolton NHS CCG and £84,062 via Bolton MBC Preventative fund.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

3 Charitable activities income

	2024 £	2023 £
Income from Memory Cafe, trips and events	8,018	10,547

4 Cost of raising funds

	2024 £	2023 £
<u>Fundraising and publicity</u>		
Advertising	259	108
<u>Trading costs</u>		
Shop and similar purchases	5,603	6,226
Property rents, rates, utility charges, repairs and maintenance	5,694	6,726
Trading costs	11,297	12,952
	11,556	13,060

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

5 Charitable activities

	2024 £	2023 £
Staff costs	84,117	74,832
Depreciation and impairment	2,143	2,160
Legal and professional	1,901	3,183
Telephone and internet	2,814	120
Sundry costs	2,411	946
Printing, stationery, IT and postage	4,614	4,631
Insurance	502	769
Other costs of Memory Cafe and events etc.	13,162	15,996
	<u>111,664</u>	<u>102,637</u>
Share of support costs (see note 6)	1,438	1,039
Share of governance costs (see note 6)	3,619	3,540
	<u>116,721</u>	<u>107,216</u>
Analysis by fund		
Unrestricted funds	16,806	15,764
Restricted funds	99,915	91,452
	<u>116,721</u>	<u>107,216</u>

6 Support and governance costs

	Support Governance		2023 total £	Support	Governance	2022 total £
	£	£	£	£	£	£
Professional fees	1,438	-	1,438	1,039	-	1,039
Examination fees	-	3,619	3,619	-	3,540	3,540
	<u>1,438</u>	<u>3,619</u>	<u>5,057</u>	<u>1,039</u>	<u>3,540</u>	<u>4,579</u>
Analysed between Charitable activities	<u>1,438</u>	<u>3,619</u>	<u>5,057</u>	<u>1,039</u>	<u>3,540</u>	<u>4,579</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,619	3,540
Depreciation of owned tangible fixed assets	2,143	2,160
	<u>5,762</u>	<u>5,700</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	5	4
	<u>5</u>	<u>4</u>
Employment costs	2024	2023
	£	£
Wages and salaries	82,761	73,681
Social security costs	21	-
Other pension costs	1,335	1,151
	<u>84,117</u>	<u>74,832</u>
	<u>84,117</u>	<u>74,832</u>

No employees received remuneration of more than £60,000 during the year (2023: none). Remuneration of those considered to be key management personnel, amounted to £37,029 (2023: £35,578), including employer's pension contributions.

9 Tangible fixed assets

	Computers and office equipment £
Cost	
At 1 May 2023	10,037
Additions	1,353
	<u>11,390</u>
At 30 April 2024	11,390
Depreciation and impairment	
At 1 May 2023	6,970
Depreciation charged in the year	2,143
	<u>9,113</u>
At 30 April 2024	9,113
Carrying amount	
At 30 April 2024	<u>2,277</u>
At 30 April 2023	<u>3,067</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,227	347
Other creditors	333	278
Accruals and deferred income	4,170	4,012
	<u>5,730</u>	<u>4,637</u>

11 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,335	1,151
	<u>1,335</u>	<u>1,151</u>

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.

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 April 2024 are represented by:			
Tangible assets	2,277	-	2,277
Current assets/(liabilities)	80,206	69,761	149,967
	<u>82,483</u>	<u>69,761</u>	<u>152,244</u>
Fund balances at 30 April 2023 are represented by:			
Tangible assets	2,726	341	3,067
Current assets/(liabilities)	68,708	37,628	106,336
	<u>71,434</u>	<u>37,969</u>	<u>109,403</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Current year:	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
Bolton NHS CCG	-	47,986	(47,986)	-	-
Bolton CVS - Dementia at Home	22,468	-	(14,737)	-	7,731
BMBC Preventative Fund	9,916	84,062	(31,948)	-	62,030
National Lottery Awards For All	5,244	-	(5,244)	-	-
	<u>37,628</u>	<u>132,048</u>	<u>(99,915)</u>	<u>-</u>	<u>69,761</u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
Grant income	<u>52,624</u>	<u>80,786</u>	<u>(91,452)</u>	<u>(4,330)</u>	<u>37,628</u>

14 Related party transactions

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year and there were no other related party transactions to report.

BOLTON DEMENTIA SUPPORT

England & Wales - Charity number 1123776

Accounts

Charity registration number 1123776

Company registration number 09857601 (England and Wales)

BOLTON DEMENTIA SUPPORT
ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

BOLTON DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Crossley Mrs L Rance Mr M W France
Chief Officer	David Bevitt
Charity number	1123776
Company number	09857601
Registered office	Carers Resource Thicketford Road Bolton
Independent examiner	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton

BOLTON DEMENTIA SUPPORT

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BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2023

The Trustees present their annual report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Objectives and activities

The objectives of the charity, as set out in its governing document, are to relieve the needs, promote and protect the good health of people suffering from dementia and their Carers, through such activities and support as the trustees deem fit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Each year the trustees review the objectives and activities of the charity to ensure that they continue to reflect their aims and to provide public benefit. The trustees are more than satisfied that they do, as outlined below.

The main activities of the charity in normal circumstances

Day-to-day

We provide information, advice, face to face outreach support and telephone counselling for people living with dementia and those who support the charity.

Our Dementia Care Officer and BDS@Home worker will support the person living with dementia to remain in the community for as long as possible and ensure they have a happy, productive and fulfilling life within the community. The Dementia Care Officer will help the carer(s) with social, financial and emotional support, including initial triage of needs and signposting. The BDS@Home worker will support the person with dementia in activities designed to re-kindle past interests and add purpose to daily tasks.

Weekly

We provide a support session for carers of people living with dementia which involves outside agencies – usually NHS staff – offering advice and information. These run alongside planned activity sessions for the person living with dementia, with activities to improve dexterity and memory skills, but mostly some fun.

The charity holds two Memory Cafes each week at Bar Lane Bowling Club and Blackrod Community Centre. These provide people with the opportunity to meet with others who have similar circumstances and share any ideas to stimulate and promote the wellbeing of everyone who attends. The usual format is a quiz, raffle, music, dancing, and refreshments.

A gardening group meets each Friday morning for three hours which involves people with dementia enjoying gardening, planning, sharing the fruits of their labours and having the chance to socialise.

A weekly Carer Support Zoom takes place each Friday lunchtime. This is run by a local dementia professional and is a safe and supportive space for carers to share their problems and successes.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

Monthly

We take part in Dementia Awareness events and are an active part of Bolton Dementia Action Alliance. We ensure our member views and opinions are heard through consultation events with NHS Bolton Clinical Commissioning Group, other relevant organisations, and regular questionnaires. Training is provided for our members through a provision in connection with Bolton NHS Admiral Nurse covering physical, emotional, and practical topics. Examples of sessions are bladder & bowel issues, safety in the home, health aids, strength & balance improvement, and lasting power of attorney.

To ensure Bolton Dementia Support's aims and objectives comply with guidance on public benefit, our service is promoted and open to the whole community with no restrictions being placed on users of the service.

Most people for whom we provide care are aged over 65. Although dementia is a degenerative disease, we have demonstrated that with the right kind of support and a truly person-centred approach, the individual living with dementia experiences a far better quality of life, which, in turn, has a positive effect on those who care for them.

Achievements and performance

We measure our success and performance by the demand on our service, the increasing attendance at our events and the compliments, thank you cards and online messages that we receive weekly.

The activities that we put on each week are the main sources of support for our members and are well attended and enjoyed. The training we provide helps carers to understand the needs of those affected by dementia and offers them coping strategies to use in their daily lives.

Alongside this, the regular Memory Cafés and events help reduce the social isolation of individuals coping with dementia and carers find that they develop an increasing circle of friends who support and help them to continue caring.

Financial review

The financial performance of the charity for the year under review is summarised in the Statement of Financial Activities on page 5. The Trustees are satisfied with the financial position of the charity at the year end.

A significant amount of our funding is received in the form of grants, primarily from Bolton CCG and Bolton MBC. We are seeking to identify new types of funding both online and via grant applications.

The charity aims to hold sufficient free reserves to cover operating costs for at least 6 months. Free reserves of £68,708 at the financial year end meet this target.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 APRIL 2023***

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 4 November 2015. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

As set out in the Articles of Association, trustees are appointed by serving trustees and there is no limit on how many trustees the charity can have.

The trustees currently in office are listed on the Legal and Administrative Information page.

The Chief Officer is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees and Chief Officer generally meet on a quarterly basis.

The weekly email which was introduced during lockdown has continued. It is issued each Monday to members, volunteers, and trustees, detailing all the activities available for the week, together with the zoom access details (where appropriate). All our activities are detailed on social media and the website.

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

Mrs S Crossley

Trustee

Dated: 15 January 2024

BOLTON DEMENTIA SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOLTON DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Bolton Dementia Support (the charity) for the year ended 30 April 2023.

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.

David Kay FCA

Carlyle House
78 Chorley New Road
Bolton

Dated: 15 January 2024

BOLTON DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<u>Income and endowments from:</u>							
Donations, grants and legacies	2	11,920	80,786	92,706	9,038	60,514	69,552
Charitable activities income	3	10,547	-	10,547	4,352	-	4,352
Total income		22,467	80,786	103,253	13,390	60,514	73,904
<u>Expenditure on:</u>							
Cost of raising funds	5	13,060	-	13,060	8,019	-	8,019
Charitable activities	6	15,764	91,452	107,216	13,444	81,634	95,078
Other expenditure		-	-	-	488	-	488
Total resources expended		28,824	91,452	120,276	21,951	81,634	103,585
Net expenditure for the year/		(6,357)	(10,666)	(17,023)	(8,561)	(21,120)	(29,681)
Gross transfers between funds		4,330	(4,330)	-	2,054	(2,054)	-
Net outgoing resources		(2,027)	(14,996)	(17,023)	1,175	(23,174)	(21,999)
Extraordinary item	4	-	-	-	7,682	-	7,682
Net movement in funds		(2,027)	(14,996)	(17,023)	8,857	(23,174)	(14,317)
Fund balances at 1 May 2022		73,802	52,624	126,426	72,627	75,798	148,425
Fund balances at 30 April 2023		71,775	37,628	109,403	73,802	52,624	126,426

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.

BOLTON DEMENTIA SUPPORT

BALANCE SHEET

AS AT 30 APRIL 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		3,067		5,227
Current assets					
Cash at bank and in hand		110,973		125,562	
Creditors: amounts falling due within one year	10	4,637		4,363	
Net current assets			106,336		121,199
Total assets less current liabilities			109,403		126,426
The funds of the charity					
Restricted income funds	11		37,628		52,624
Unrestricted funds			71,775		73,802
			109,403		126,426

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

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 15 January 2024

Mrs S Crossley
Trustee

Company registration number 09857601 (England and Wales)

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

Bolton Dementia Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Carers Resource, Thicketford Road, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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. 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 or grantors 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.

Transfers between funds arise when expenditure is incurred in one fund which can be funded, or part funded, by income of another fund. In addition, transfers may be made from unrestricted funds to clear excess expenditure over income arising in restricted funds.

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.

Grant income is accrued where it is received post-year end in respect of expenditure incurred before year end. Shop income is recognised at point of sale.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- Costs of raising funds, which are activities undertaken to generate income.
- Expenditure on charitable activities, which are the costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. by estimated usage.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies (Continued)

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:

Computers and office equipment 25% straight line

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 at bank and in hand.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.9 Employee benefits

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

1.10 Retirement benefits

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

2 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	11,920	-	11,920	9,038	-	9,038
Grant income	-	80,786	80,786	-	60,514	60,514
	<u>11,920</u>	<u>80,786</u>	<u>92,706</u>	<u>9,038</u>	<u>60,514</u>	<u>69,552</u>

Grant income received in the year comprises £29,199 from Bolton NHS CCG, £10,200 Bolton MBC Preventative Fund, £31,393 via Bolton CVS for the Dementia at Home service, £250 via Bolton CVS for Digital Inclusion and £9,744 from National Lottery Awards For All.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3 Charitable activities income

	2023 £	2022 £
Income from Memory Cafe, trips and events	10,547	4,352

4 Other income

	Total	Total
	2023 £	2022 £
Extraordinary item	-	7,682

The extraordinary item relates to the partial recovery in the previous year of a debt which had not been expected to be paid and had therefore been written off in an earlier year.

5 Cost of raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Advertising	108	1,741
<u>Trading costs</u>		
Shop and similar purchases	6,226	1,337
Property rents, rates, utility charges, repairs and maintenance	6,726	4,941
Trading costs	12,952	6,278
	<u>13,060</u>	<u>8,019</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	74,832	70,719
Depreciation and impairment	2,160	2,391
Legal and professional	3,183	2,276
Telephone and internet	120	344
Sundry costs	946	730
Printing, stationery, IT and postage	4,631	4,933
Insurance	769	505
Other costs of Memory Cafe and events etc.	15,996	8,118
	<u>102,637</u>	<u>90,016</u>
Share of support costs (see note 7)	1,039	1,162
Share of governance costs (see note 7)	3,540	3,900
	<u>107,216</u>	<u>95,078</u>
Analysis by fund		
Unrestricted funds	15,764	13,444
Restricted funds	91,452	81,634
	<u>107,216</u>	<u>95,078</u>

7 Support and governance costs

	Support Governance		2022 total £	Support	Governance	2021 total £
	£	£	£	£	£	£
Professional fees	1,039	-	1,039	1,162	-	1,162
Examination fees	-	3,540	3,540	-	3,900	3,900
	<u>1,039</u>	<u>3,540</u>	<u>4,579</u>	<u>1,162</u>	<u>3,900</u>	<u>5,062</u>
Analysed between Charitable activities	<u>1,039</u>	<u>3,540</u>	<u>4,579</u>	<u>1,162</u>	<u>3,900</u>	<u>5,062</u>

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
4	5

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

8 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	73,681	69,918
Other pension costs	1,151	801
	<u>74,832</u>	<u>70,719</u>

No employees received remuneration of more than £60,000 during the year (2022: none). Remuneration of those considered to be key management personnel, amounted to £35,578 (2022: £34,615), including employer's pension contributions.

9 Tangible fixed assets	Computers and office equipment
	£
Cost	
At 1 May 2022	10,037
At 30 April 2023	<u>10,037</u>
Depreciation and impairment	
At 1 May 2022	4,810
Depreciation charged in the year	2,160
At 30 April 2023	<u>6,970</u>
Carrying amount	
At 30 April 2023	<u>3,067</u>
At 30 April 2022	<u>5,227</u>

10 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	347	-
Other creditors	278	207
Accruals and deferred income	4,012	4,156
	<u>4,637</u>	<u>4,363</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Current year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
Grant income	52,624	80,786	(91,452)	(4,330)	37,628
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 May 2021	Incoming resources	Resources expended	Transfers	At 30 April 2022
	£	£	£	£	£
Grant income	75,798	60,514	(81,634)	(2,054)	52,624
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The total carried forward at 30 April 2023 for restricted funds comprised the following individual fund balances which had not been fully expended by that date:

£22,468 Bolton CVS re Dementia at Home Service
£9,916 Bolton MBC Preventative Fund
£5,244 National Lottery Awards For All

Other funds fully expended during the year were Bolton NHS CCG, Dementia United Bounce Back Fund and Bolton CVS re Digital Inclusion.

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 April 2023 are represented by:			
Tangible assets	3,067	-	3,067
Current assets/(liabilities)	68,708	37,628	106,336
	<u> </u>	<u> </u>	<u> </u>
	71,775	37,628	109,403
	<u> </u>	<u> </u>	<u> </u>
Fund balances at 30 April 2022 are represented by:			
Tangible assets	4,729	498	5,227
Current assets/(liabilities)	69,073	52,126	121,199
	<u> </u>	<u> </u>	<u> </u>
	73,802	52,624	126,426
	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year and there were no other related party transactions to report.

BOLTON DEMENTIA SUPPORT

England & Wales - Charity number 1123776

Accounts

Charity registration number 1123776

Company registration number 09857601 (England and Wales)

BOLTON DEMENTIA SUPPORT
ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

BOLTON DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Crossley Mrs L Rance Mr S Liptrot (resigned 20/10/2021) Mrs N Perks (resigned 20/10/2021)
Chief Officer	David Bevitt
Charity number	1123776
Company number	09857601
Registered office	Carers Resource Thicketford Road Bolton
Independent examiner	David Kay FCA Barlow Andrews LLP Carlyle House

BOLTON DEMENTIA SUPPORT

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BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2022

The trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Objectives and activities

The objectives of the charity, as set out in its governing document, are to relieve to the needs and promote and protect the good health of people suffering from dementia, and also their carers, through such activities and support as the trustees deem fit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Each year the trustees will review the objectives and activities of the charity to ensure that they continue to reflect their aims and to provide public benefit. The trustees are more than satisfied that they do, as outlined below.

The main activities of the charity in normal circumstances

NB: The activities below are the usual format when Covid-19 restrictions are removed, but most of the usual activities have been amended and, in some cases, suspended. See paragraph 'COVID-19' for details of current activities.

Day-to-day

We provide information, advice, face to face outreach support and telephone counselling for people living with dementia and those who support the charity.

Our Dementia Care Navigator and BDS@Home worker will support the person living with dementia to remain in the community for as long as possible and ensure they have a happy, productive, and fulfilling life within the community. The Care Navigator will help the Carer/s with social, financial, and emotional support, including initial triage of needs and signposting. The BDS@Home worker will support the person with dementia in activities designed to re-kindle past interests and add purpose to daily tasks.

Weekly

We provide a support session for Carers of people living with dementia which involves outside agencies – usual NHS staff – offering advice and information. These run alongside planned activity sessions for the person living with dementia, with activities to improve dexterity and memory skills, but mostly some fun.

The charity holds two Memory Cafes each week at Bar Lane Bowling Club and Blackrod Community Centre. These provide people with the opportunity to meet with others who have similar circumstances and share any ideas to stimulate and promote the wellbeing of everyone who attends. The usual format is a quiz, raffle, music, dancing, and refreshments.

A gardening group meets each Friday morning for three hours which involves people with dementia enjoying gardening, planning, sharing the fruits of their labours and having the chance to socialise.

A weekly Carer Support Zoom takes place each Friday lunchtime. This is run by a local dementia professional and is a safe and supportive space for carers to share their problems and successes.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Monthly

We hold a Bereavement Support Session in conjunction with Bolton NHS trust.

Throughout the year, the Charity organises trips and outings to places of interest, as requested by the membership. (NB: no such trips have taken place in since the start of lockdown 2020).

We take part in Dementia Awareness events and are an active part of Bolton Dementia Action Alliance. We ensure our member views and opinions are heard through consultation events with NHS Bolton Clinical Commissioning Group, other relevant organisations, and regular questionnaires. Training is provided for our members through a provision in connection with Bolton NHS Admiral Nurse covering physical, emotional, and practical topics. Examples of sessions are bladder & bowel issues, safety in the home, health aids, strength & balance improvement, and lasting power of attorney.

To ensure Bolton Dementia Support's aims and objectives comply with guidance on public benefit, our service is promoted and open to the whole community with no restrictions being placed on users of the service.

Most people for whom we provide care are aged over 65. Although dementia is a degenerative disease, we have demonstrated that with the right kind of support and a truly person-centred approach, the individual living with dementia experiences a far better quality of life, which, in turn, has a positive effect on those who care for them.

Achievements and performance

We measure our success and performance by the demand on our service, the increasing attendance to our events and the compliments, thank you cards and on-line messages that we receive weekly.

The activities we put on each week are the main sources of support for our members and are well attended and enjoyed. The training we provide helps carers to understand the needs of those affected by dementia and offers them coping strategies to use in their daily lives.

Alongside this, the regular Memory Cafés and events help reduce the social isolation of individuals coping with dementia and carers find that they develop an increasing circle of friends who support and help them to continue caring.

Financial review

The financial performance of the charity for the year under review is summarised in the Statement of Financial Activities on page 6. The Trustees are satisfied with the financial position of the charity at the year end.

A significant amount of our funding is received in the form of grants, primarily from Bolton CCG and Bolton MBC. During the year public donations have significantly dropped and we have used social media to promote methods of on-line donations with our Just Giving and Amazon Smile accounts.

The BDS@Home grant which was received during the last financial year is being used and the member of staff commenced in September 2021. Further grants have been applied for.

The charity aims to hold sufficient free reserves to cover operating costs for at least 6 months. At around £68,000, we are currently achieving this.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 4 November 2015. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

As set out in the Articles of Association, trustees are appointed by serving trustees and there is no limit on how many trustees the charity can have.

The trustees currently in office are listed on the Legal and Administrative Information page.

The Chief Officer is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees and Chief Officer generally meet on a quarterly basis. There was a change in Chief Officer in January 2022.

COVID-19

Due to the pandemic and government guidance all Cafés, groups and outreach ceased with immediate effect in March 2020 and new ways of working were set up. During the current year we only operated distance groups via zoom from May to August 2021. An afternoon tea was organised to welcome the volunteers back in August. This was an opportunity to get together, socialise once more and to impart regulations and risk assessments around their work.

A slow opening of groups took place in September, and these were fully operational from mid-September, with Covid guidance adhered to around social distancing, wearing face coverings and use of hand gels.

Staff were required to work from home during the first five months of the year and returned fully to the office in September 2021.

The weekly email which was introduced during lockdown has continued. It is issued each Monday to members, volunteers, and trustees, detailing all the activities available for the week, together with the zoom access details (where appropriate). All our activities are detailed on social media and the website.

Gifts in the year to members included a Christmas hamper, activity boxes and afternoon tea in a box to celebrate VE Day's 75th anniversary. In each case these were delivered by staff to not only give an emotional lift to members, but also 'touch base' in a socially distanced face to face manner, and provide that little bit of extra support. In each case the gifts were delivered to 100 families. It should be noted that ordinarily the Charity does not use funds to supply gifts; but it was agreed that this year has not been ordinary. The feedback from recipients has proven that the expense was merited, very much appreciated, and helped relieve their sense of isolation during the lockdowns.

The introduction of the vaccine will hopefully allow face to face activities to resume in the next financial year. We will only open these, if, and when it is safe to do so. The Charity adheres strictly to government advice and will only open after full risk assessments have been made.

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



Mrs S Crossley

Trustee

Dated: 22 September 2022

BOLTON DEMENTIA SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOLTON DEMENTIA SUPPORT

I report to the trustees on my examination of the financial statements of Bolton Dementia Support (the charity) for the year ended 30 April 2022.

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.



David Kay FCA

Carlyle House
78 Chorley New Road
Bolton

Dated: 22 September 2022

BOLTON DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:							
Donations, grants and legacies	2	9,038	60,514	69,552	14,040	102,020	116,060
Charitable activities income	3	4,352	-	4,352	1,160	-	1,160
Total income		<u>13,390</u>	<u>60,514</u>	<u>73,904</u>	<u>15,200</u>	<u>102,020</u>	<u>117,220</u>
Expenditure on:							
Cost of raising funds	4	8,019	-	8,019	8,743	-	8,743
Charitable activities	5	13,444	81,634	95,078	10,513	59,690	70,203
Other expenditure	6	488	-	488	-	-	-
Total resources expended		<u>21,951</u>	<u>81,634</u>	<u>103,585</u>	<u>19,256</u>	<u>59,690</u>	<u>78,946</u>
Net income/(expenditure) for the year/		(8,561)	(21,120)	(29,681)	(4,056)	42,330	38,274
Gross transfers between funds		2,054	(2,054)	-	-	-	-
Net incoming/(outgoing) resources		(6,507)	(23,174)	(29,681)	(4,056)	42,330	38,274
Extraordinary item	8	7,682	-	7,682	-	-	-
Net movement in funds		<u>1,175</u>	<u>(23,174)</u>	<u>(21,999)</u>	<u>(4,056)</u>	<u>42,330</u>	<u>38,274</u>
Fund balances at 1 May 2021		<u>72,627</u>	<u>75,798</u>	<u>148,425</u>	<u>76,683</u>	<u>33,468</u>	<u>110,151</u>
Fund balances at 30 April 2022		<u><u>73,802</u></u>	<u><u>52,624</u></u>	<u><u>126,426</u></u>	<u><u>72,627</u></u>	<u><u>75,798</u></u>	<u><u>148,425</u></u>

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.

BOLTON DEMENTIA SUPPORT

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		5,227		6,197
Current assets					
Cash at bank and in hand		125,562		146,264	
Creditors: amounts falling due within one year	12	(4,363)		(4,036)	
Net current assets			121,199		142,228
Total assets less current liabilities			126,426		148,425
Income funds					
Restricted funds	13		52,624		75,798
Unrestricted funds			73,802		72,627
			126,426		148,425

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

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 22 September 2022



Mrs S Crossley
Trustee

Company registration number 09857601

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

Bolton Dementia Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Carers Resource, Thicketford Road, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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. 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.

Transfers between funds arise when expenditure is incurred in one fund which can be funded, or part funded, by income of another fund. In addition, transfers may be made from unrestricted funds to clear excess expenditure over income arising in restricted funds.

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.

Grant income is accrued where it is received post-year end in respect of expenditure incurred before year end. Shop income is recognised at point of sale.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- Costs of raising funds, which are activities undertaken to generate income.
- Expenditure on charitable activities, which are the costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. by estimated usage.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

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:

Computers 25% straight line

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 at bank and in hand.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.9 Employee benefits

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

1.10 Retirement benefits

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

2 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	9,038	-	9,038	14,040	-	14,040
Grant income	-	60,514	60,514	-	102,020	102,020
	<u>9,038</u>	<u>60,514</u>	<u>69,552</u>	<u>14,040</u>	<u>102,020</u>	<u>116,060</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

3 Charitable activities income

	2022 £	2021 £
Income from Memory Cafe, trips and events	4,352	1,160

4 Cost of raising funds

	2022 £	2021 £
<u>Fundraising and publicity</u>		
Advertising	1,741	2,381
<u>Trading costs</u>		
Shop and similar purchases	1,337	4,200
Property rents, rates, utility charges, repairs and maintenance	4,941	2,162
Trading costs	6,278	6,362
	8,019	8,743

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

5 Charitable activities

	2022	2021
	£	£
Staff costs	70,719	49,882
Depreciation and impairment	2,391	1,572
Legal and professional	2,276	-
Telephone and internet	344	872
Sundry costs	730	921
Printing, stationery, IT and postage	4,933	4,113
Insurance	505	430
Travel costs re trips and other	-	8
Other costs of Memory Cafe and events etc.	8,118	7,419
	<u>90,016</u>	<u>65,217</u>
Share of support costs (see note 7)	1,162	1,200
Share of governance costs (see note 7)	3,900	3,786
	<u>95,078</u>	<u>70,203</u>
Analysis by fund		
Unrestricted funds	13,444	10,513
Restricted funds	81,634	59,690
	<u>95,078</u>	<u>70,203</u>

6 Other expenditure

	Unrestricted funds	Unrestricted funds
	2022	2021
Net loss on disposal of tangible fixed assets	488	-
	<u>488</u>	<u>-</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

7 Support and governance costs

	Support costs £	Governance costs £	2022 total £	Support costs £	Governance costs £	2021 total £
Professional fees	1,162	-	1,162	1,200	-	1,200
Examination fees	-	3,900	3,900	-	3,786	3,786
	<u>1,162</u>	<u>3,900</u>	<u>5,062</u>	<u>1,200</u>	<u>3,786</u>	<u>4,986</u>
Analysed between Charitable activities	<u>1,162</u>	<u>3,900</u>	<u>5,062</u>	<u>1,200</u>	<u>3,786</u>	<u>4,986</u>

8 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Extraordinary item	<u>7,682</u>	<u>-</u>

The extraordinary item relates to the partial recovery in the year of a debt which had not been expected to be paid and had therefore been written off in an earlier year.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>5</u>	<u>3</u>
Employment costs	2022 £	2021 £
Wages and salaries	69,918	49,078
Other pension costs	801	804
	<u>70,719</u>	<u>49,882</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

10 Employees

(Continued)

No employees received remuneration of more than £60,000 during the year (2021: none). Remuneration of those considered to be key management personnel, amounted to £34,615 (2021: £35,425), including employer's pension contributions.

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

11 Tangible fixed assets

	Computers £
Cost	
At 1 May 2021	8,714
Additions	1,909
Disposals	(586)
At 30 April 2022	<u>10,037</u>
Depreciation and impairment	
At 1 May 2021	2,517
Depreciation charged in the year	2,391
Eliminated in respect of disposals	(98)
At 30 April 2022	<u>4,810</u>
Carrying amount	
At 30 April 2022	<u>5,227</u>
At 30 April 2021	<u>6,197</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	207	176
Accruals and deferred income	4,156	3,860
	<u>4,363</u>	<u>4,036</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 April 2022 are represented by:			
Tangible assets	2,675	2,552	5,227
Current assets/(liabilities)	69,073	52,126	121,199
	<u>71,748</u>	<u>54,678</u>	<u>126,426</u>
Fund balances at 30 April 2021 are represented by:			
Tangible assets	4,781	1,416	6,197
Current assets/(liabilities)	67,846	74,382	142,228
	<u>72,627</u>	<u>75,798</u>	<u>148,425</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BOLTON DEMENTIA SUPPORT

England & Wales - Charity number 1123776

Accounts

Charity Registration No. 1123776

Company Registration No. 09857601 (England and Wales)

BOLTON DEMENTIA SUPPORT
ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

BOLTON DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Crossley Mr S Liptrot Mrs L Rance Mrs N Perks Mrs S Pitfield (resigned 26/02/2021)
Chief Officer	Alison Lowe
Charity number	1123776
Company number	09857601
Registered office	Carers Resource Thicketford Road Bolton
Independent examiner	David Kay FCA Barlow Andrews LLP Carlyle House

BOLTON DEMENTIA SUPPORT

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BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2021

The trustees present their report and financial statements for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Objectives and activities

The objectives of the charity, as set out in its governing document, are to relieve to the needs and promote and protect the good health of people suffering from dementia, and also their carers, through such activities and support as the trustees deem fit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Each year the trustees will review the objectives and activities of the charity to ensure that they continue to reflect their aims and to provide public benefit. The trustees are more than satisfied that they do, as outlined below.

The objectives of the charity, as set out in its governing document, are to relieve the needs, promote and protect the good health of people suffering from dementia and their Carers, through such activities and support as the Trustees deem fit.

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

The main activities of the charity in normal circumstances

NB: The activities below are the usual format when Covid-19 restrictions are removed, but most of the usual activities have been amended and, in some cases, suspended. See paragraph 'COVID-19' for details of current activities.

Day-to-day

We provide information, advice, face to face outreach support and telephone counselling for people living with dementia and those who support the charity.

Our Dementia Care Navigator and BDS@Home worker will support the person living with dementia to remain in the community for as long as possible and ensure they have a happy, productive, and fulfilling life within the community. The Care Navigator will help the Carer/s with social, financial, and emotional support, including initial triage of needs and signposting. The BDS@Home worker will support the person with dementia in activities designed to re-kindle past interests and add purpose to daily tasks.

Weekly

We provide a support session for Carers of people living with dementia, which run alongside planned activity sessions for the person living with dementia.

The charity provides a weekly music group in conjunction with Admiral, Bolton Music Service, Bolton C.V.S. and Trust Music.

The charity has also provided therapy sessions, for those affected by dementia alongside the weekly Carer Support Group with activities to improve dexterity and memory skills, but mostly some fun.

The charity holds Memory Cafés each week at a variety of locations throughout the borough. These provide people with the opportunity to meet with others who have similar circumstances and share any ideas to stimulate and promote the wellbeing of everyone who attends.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Monthly

We hold a Bereavement Support Session in conjunction with Bolton NHS trust.

The Charity organises trips and outings to places of interest, as requested by the membership. (NB: no such trips have taken place in the year).

We take part in Dementia Awareness events and are an active part of Bolton Dementia Action Alliance. We ensure our members' views and opinions are heard through consultation events with NHS Bolton Clinical Commissioning Group, other relevant organisations, and regular questionnaires. Training is provided for our members through a provision in connection with Bolton NHS Admiral Nurse covering physical, emotional, and practical topics. Examples of sessions are bladder & bowel issues, safety in the home, health aids, strength & balance improvement, and lasting power of attorney.

To ensure Bolton Dementia Support's aims and objectives comply with guidance on public benefit, our service is promoted and open to the whole community with no restrictions being placed on users of the service.

Most people for whom we provide care are aged over 65. Although dementia is a degenerative disease, we have demonstrated that with the right kind of support and a truly person-centred approach, the individual living with dementia experiences a far better quality of life, which, in turn, has a positive effect on those who care for them.

Achievements and performance

We measure our success and performance by the demand on our service, the increasing attendance to our events and the compliments, thank you cards and on-line messages that we receive weekly.

The activities we put on each week are the main sources of support for our members and are well attended and enjoyed. The training we provide helps carers to understand the needs of those affected by dementia and offers them coping strategies to use in their daily lives.

Alongside this, the regular Memory Cafés and events help reduce the social isolation of individuals coping with dementia and carers find that they develop an increasing circle of friends who support and help them to continue caring.

Financial review

The financial performance of the charity for the year under review is summarised in the Statement of Financial Activities on page 6. The Trustees are satisfied with the financial position of the charity at the year end.

A significant amount of our funding is received in the form of grants, primarily from Bolton CCG and Bolton MBC. During the year public donations have significantly dropped and we have used social media to promote methods of on-line donations with our Just Giving and Amazon Smile accounts.

Additional costs for staff working at home have occurred ensuring continuity of service. Most of these costs are classed as furniture and IT assets.

Two small grants were made by Bolton Council and Bolton CVS to purchase technology for members to allow access to on-line support. A further £20,000, ring-fenced grant from Bolton CVS has been accessed to support the addition of a BDS@home worker. The funds have been received and the member of staff will be recruited in the next financial year, to commence September 2021.

The charity aims to hold sufficient free reserves to cover operating costs for at least 6 months. At around £67,000, we are currently achieving this.

The charity will continue to support its members using a blended service delivery. A support group for young onset is also a priority, as there is currently a gap in the service.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 4 November 2015. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

As set out in the Articles of Association, trustees are appointed by serving trustees and there is no limit on how many trustees the charity can have.

The trustees currently in office are listed on the Legal and Administrative Information page.

The Chief Officer is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees and Chief Officer generally meet on a quarterly basis.

COVID-19

Due to the pandemic and government guidance all Cafés, groups and outreach ceased with immediate effect in March 2020 and new ways of working were set up.

The traditional 'Outreach' role was undertaken initially by the Chief Officer and then the Activities Coordinator in the form of telephone support and some socially distanced face-to-face visits. Referrals were still being taken and triaged by the Chief Officer. Almost all contact with referees, members and third-party organisations has been digital.

Laptops, tablets, and internet access were provided to members and Carers, at the Charity's expense, to allow access to our on-line provision. The Charity also accessed limited additional funding for the provision of the technology from Bolton Council and Bolton C.V.S. Socially distanced visits were required to assist members and Carers to operate the new technology.

Zoom activities were set up throughout the year to address both the emotional needs of Carers and the social needs of members and Carers these included:

Weekly Quiz

Weekly Carer Support Group

Weekly Music and Memories singing sessions in conjunction with Admiral Nursing, Bolton Music Service, Bolton C.V.S. and Trust Music.

Weekly Bingo

Weekly activities to enhance memory, sensory skills, and dexterity, provided by third party organisations including: The Octagon Theatre, Lower House Sensory Farm, Creative Calls, Lancashire Dementia and Storybox

Fortnightly Reminiscence sessions

The NHS staff who normally provide the Carers Equip and Bereavement session were all re-directed to front-line duties, so these sessions ceased.

Staff were required to work from home, only accessing the office when necessary. The Chief Officer commenced regular telephone contact with Carers to reassure and assess needs, whilst still taking new referrals. Many regular telephone support calls were then taken over by the Activities Coordinator, the Bolton CVS Apprentice and a handful of trusted Volunteers. We are hopeful that the new financial year will see more work from the office, as the lock-downs ease.

A weekly email was issued each Monday to members, detailing all the activities available for the week, together with the zoom access details. All our activities were detailed on social media and the website. The Charity took advantage of the services of a local Marketing Director who helped to promote the Charity. His input has almost doubled our social media reach, and he helped to produce a short film to promote our work.

BOLTON DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 APRIL 2021***

Gifts in the year to members included a Christmas hamper, activity boxes and afternoon tea in a box to celebrate VE Day's 75th anniversary. In each case these were delivered by staff to not only give an emotional lift to members, but also 'touch base' in a socially distanced face to face manner, and provide that little bit of extra support. In each case the gifts were delivered to 100 families. It should be noted that ordinarily the Charity does not use funds to supply gifts; but it was agreed that this year has not been ordinary. The feedback from recipients has proven that the expense was merited, very much appreciated, and helped relieve their sense of isolation during the lockdowns.

The introduction of the vaccine will hopefully allow face to face activities to resume in the next financial year. We will only open these, if, and when it is safe to do so. The Charity adheres strictly to government advice and will only open after full risk assessments have been made.

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

Mrs S Crossley

Trustee

Dated: 9 September 2021

BOLTON DEMENTIA SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOLTON DEMENTIA SUPPORT

I report to the trustees on my examination of the financial statements of Bolton Dementia Support (the charity) for the year ended 30 April 2021.

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.

David Kay FCA

Carlyle House
78 Chorley New Road
Bolton

Dated: 9 September 2021

BOLTON DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from:							
Donations, grants and legacies	2	14,040	102,020	116,060	27,326	90,545	117,871
Charitable activities income	3	1,160	-	1,160	24,917	-	24,917
Other trading activities	4	-	-	-	6,552	-	6,552
Total income		<u>15,200</u>	<u>102,020</u>	<u>117,220</u>	<u>58,795</u>	<u>90,545</u>	<u>149,340</u>
Expenditure on:							
Cost of raising funds	5	8,743	-	8,743	14,160	-	14,160
Charitable activities	6	10,513	59,690	70,203	21,536	68,353	89,889
Total resources expended		<u>19,256</u>	<u>59,690</u>	<u>78,946</u>	<u>35,696</u>	<u>68,353</u>	<u>104,049</u>
Net movement in funds		(4,056)	42,330	38,274	23,099	22,192	45,291
Fund balances at 1 May 2020		<u>76,683</u>	<u>33,468</u>	<u>110,151</u>	<u>53,584</u>	<u>11,276</u>	<u>64,860</u>
Fund balances at 30 April 2021		<u><u>72,627</u></u>	<u><u>75,798</u></u>	<u><u>148,425</u></u>	<u><u>76,683</u></u>	<u><u>33,468</u></u>	<u><u>110,151</u></u>

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.

BOLTON DEMENTIA SUPPORT

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		6,197		1,436
Current assets					
Cash at bank and in hand		146,264		112,766	
Creditors: amounts falling due within one year	11	(4,036)		(4,051)	
Net current assets			142,228		108,715
Total assets less current liabilities			148,425		110,151
Income funds					
Restricted funds	12		75,798		33,468
Unrestricted funds			72,627		76,683
			148,425		110,151

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 9 September 2021

Mrs S Crossley
Trustee

Company Registration No. 09857601

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

Bolton Dementia Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Carers Resource, Thicketford Road, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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. 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.

Transfers between funds arise when expenditure is incurred in one fund which can be funded, or part funded, by income of another fund. In addition, transfers may be made from unrestricted funds to clear excess expenditure over income arising in restricted funds.

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.

Grant income is accrued where it is received post-year end in respect of expenditure incurred before year end. Shop income is recognised at point of sale.

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. Expenditure is classified under the following activity headings:

- Costs of raising funds, which are activities undertaken to generate income.
- Expenditure on charitable activities, which are the costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. by estimated usage.

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:

Computers	25% straight line
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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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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 at bank and in hand.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.9 Employee benefits

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

1.10 Retirement benefits

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

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

2 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	14,040	-	14,040	27,326	1,820	29,146
Grant income	-	102,020	102,020	-	88,725	88,725
	<u>14,040</u>	<u>102,020</u>	<u>116,060</u>	<u>27,326</u>	<u>90,545</u>	<u>117,871</u>

3 Charitable activities income

	2021	2020
	£	£
Income from Memory Cafe, trips and events	<u>1,160</u>	<u>24,917</u>

4 Other trading activities

	2021	2020
	£	£
Shop and other income from donated goods	<u>-</u>	<u>6,552</u>

5 Cost of raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	<u>2,381</u>	<u>4,201</u>
<u>Trading costs</u>		
Shop and similar purchases	<u>4,200</u>	<u>3,463</u>
Property rents, rates, utility charges, repairs and maintenance	<u>2,162</u>	<u>6,496</u>
Trading costs	<u>6,362</u>	<u>9,959</u>
	<u>8,743</u>	<u>14,160</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	49,882	58,360
Depreciation and impairment	1,572	595
Telephone and internet	872	3,643
Sundry costs	921	2,623
Printing, stationery, IT and postage	4,113	2,215
Insurance	430	1,047
Travel costs re trips and other	8	1,472
Training	-	475
Other costs of Memory Cafe and events etc.	7,419	12,022
	<u>65,217</u>	<u>82,452</u>
Share of support costs (see note 7)	1,200	3,661
Share of governance costs (see note 7)	3,786	3,776
	<u>70,203</u>	<u>89,889</u>
Analysis by fund		
Unrestricted funds	10,513	21,536
Restricted funds	59,690	68,353
	<u>70,203</u>	<u>89,889</u>

7 Support and governance costs

	Support costs £	Governance costs £	2021 total £	Support costs £	Governance costs £	2020 total £
Professional fees	1,200	-	1,200	3,661	-	3,661
Examination fees	-	3,786	3,786	-	3,776	3,776
	<u>1,200</u>	<u>3,786</u>	<u>4,986</u>	<u>3,661</u>	<u>3,776</u>	<u>7,437</u>
Analysed between Charitable activities	<u>1,200</u>	<u>3,786</u>	<u>4,986</u>	<u>3,661</u>	<u>3,776</u>	<u>7,437</u>

8 Trustees

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

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2021	2020
	£	£
Wages and salaries	49,078	57,523
Other pension costs	804	837
	<u>49,882</u>	<u>58,360</u>
	<u>49,882</u>	<u>58,360</u>

No employees received remuneration of more than £60,000 during the year (2020: none). Remuneration of those considered to be key management personnel, amounted to £35,425 (2020: £36,511), including employer's pension contributions.

10 Tangible fixed assets

	Computers £
Cost	
At 1 May 2020	2,381
Additions	6,333
	<u>8,714</u>
At 30 April 2021	8,714
Depreciation and impairment	
At 1 May 2020	945
Depreciation charged in the year	1,572
	<u>2,517</u>
At 30 April 2021	2,517
Carrying amount	
At 30 April 2021	6,197
	<u>6,197</u>
At 30 April 2020	1,436
	<u>1,436</u>

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	176	163
Accruals and deferred income	3,860	3,888
	<u>4,036</u>	<u>4,051</u>

12 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 30 April 2021 £
	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	
Grant income	11,276	90,545	(68,353)	33,468	102,020	(59,690)	75,798
	<u>11,276</u>	<u>90,545</u>	<u>(68,353)</u>	<u>33,468</u>	<u>102,020</u>	<u>(59,690)</u>	<u>75,798</u>

The balance carried forward at year end represents monies received from Bolton NHS CCG, Bolton MBC's Preventative Fund and Bolton CVS, which was partly spent in the year, with the remainder to be utilised in 2021/22.

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Fund balances at 30 April are represented by:						
Tangible assets	4,781	1,416	6,197	1,436	-	1,436
Net current assets	67,846	74,382	142,228	75,247	33,468	108,715
	<u>72,627</u>	<u>75,798</u>	<u>148,425</u>	<u>76,683</u>	<u>33,468</u>	<u>110,151</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).