

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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
	Notes						
<u>Income from:</u>							
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		15,200	102,020	117,220	58,795	90,545	149,340
<u>Expenditure on:</u>							
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		19,256	59,690	78,946	35,696	68,353	104,049
Net movement in funds		(4,056)	42,330	38,274	23,099	22,192	45,291
Fund balances at 1 May 2020		76,683	33,468	110,151	53,584	11,276	64,860
Fund balances at 30 April 2021		72,627	75,798	148,425	76,683	33,468	110,151

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	<u>8,714</u>
Depreciation and impairment	
At 1 May 2020	945
Depreciation charged in the year	1,572
	<u>2,517</u>
At 30 April 2021	<u>2,517</u>
Carrying amount	
At 30 April 2021	6,197
	<u>6,197</u>
At 30 April 2020	<u>1,436</u>
	<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 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Grant income	11,276	90,545	(68,353)	33,468	102,020	(59,690)	75,798

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).