

**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**

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

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# **BOLTON DEMENTIA SUPPORT**

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# **BOLTON DEMENTIA SUPPORT**

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

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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**

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### 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**

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### **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**

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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 £
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>13,390</b>	<b>60,514</b>	<b>73,904</b>	<b>15,200</b>	<b>102,020</b>	<b>117,220</b>
<b>Expenditure on:</b>							
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	-	-	-
<b>Total resources expended</b>		<b>21,951</b>	<b>81,634</b>	<b>103,585</b>	<b>19,256</b>	<b>59,690</b>	<b>78,946</b>
<b>Net income/(expenditure) for the year/</b>		<b>(8,561)</b>	<b>(21,120)</b>	<b>(29,681)</b>	<b>(4,056)</b>	<b>42,330</b>	<b>38,274</b>
Gross transfers between funds		2,054	(2,054)	-	-	-	-
<b>Net incoming/(outgoing) resources</b>		<b>(6,507)</b>	<b>(23,174)</b>	<b>(29,681)</b>	<b>(4,056)</b>	<b>42,330</b>	<b>38,274</b>
Extraordinary item	8	7,682	-	7,682	-	-	-
<b>Net movement in funds</b>		<b>1,175</b>	<b>(23,174)</b>	<b>(21,999)</b>	<b>(4,056)</b>	<b>42,330</b>	<b>38,274</b>
Fund balances at 1 May 2021		72,627	75,798	148,425	76,683	33,468	110,151
<b>Fund balances at 30 April 2022</b>		<b>73,802</b>	<b>52,624</b>	<b>126,426</b>	<b>72,627</b>	<b>75,798</b>	<b>148,425</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	11		5,227		6,197
<b>Current assets</b>					
Cash at bank and in hand		125,562		146,264	
<b>Creditors: amounts falling due within one year</b>	12	(4,363)		(4,036)	
Net current assets			121,199		142,228
<b>Total assets less current liabilities</b>			126,426		148,425
<b>Income funds</b>					
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**

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### **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
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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.

##### *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

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### 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>
<b>Analysis by fund</b>		
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 2022	Unrestricted funds 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	<u>801</u>	<u>804</u>
	<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 £
<b>Cost</b>	
At 1 May 2021	8,714
Additions	1,909
Disposals	(586)
At 30 April 2022	10,037
<b>Depreciation and impairment</b>	
At 1 May 2021	2,517
Depreciation charged in the year	2,391
Eliminated in respect of disposals	(98)
At 30 April 2022	4,810
<b>Carrying amount</b>	
At 30 April 2022	5,227
At 30 April 2021	6,197

### 12 Creditors: amounts falling due within one year

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

# BOLTON DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

#### 13 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		Transfers	Balance at 30 April 2022
	Balance at 1 May 2020	Incoming resources	Resources expended	Incoming resources		
	£	£	£	£	£	£
Grant income	33,468	102,020	(59,690)	60,514	(2,054)	52,624

The balance carried forward at year end represents monies received from Bolton NHS CCG, Bolton MBC's Preventative Fund, Bolton CVS and the Dementia United Bounce Back Fund, which was partly spent in the year, with the remainder to be utilised in 2022/23.



# 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).

