

**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**

---

<b>Trustees</b>	Mrs S Crossley Mrs L Rance Mr M W France
<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>	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton

---

# BOLTON DEMENTIA SUPPORT

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# **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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
	Notes						
<b><u>Income and endowments from:</u></b>							
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
<b>Total income</b>		<b>22,467</b>	<b>80,786</b>	<b>103,253</b>	<b>13,390</b>	<b>60,514</b>	<b>73,904</b>
<b><u>Expenditure on:</u></b>							
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
<b>Total resources expended</b>		<b>28,824</b>	<b>91,452</b>	<b>120,276</b>	<b>21,951</b>	<b>81,634</b>	<b>103,585</b>
<b>Net expenditure for the year/</b>		<b>(6,357)</b>	<b>(10,666)</b>	<b>(17,023)</b>	<b>(8,561)</b>	<b>(21,120)</b>	<b>(29,681)</b>
Gross transfers between funds		4,330	(4,330)	-	2,054	(2,054)	-
<b>Net outgoing resources</b>		<b>(2,027)</b>	<b>(14,996)</b>	<b>(17,023)</b>	<b>1,175</b>	<b>(23,174)</b>	<b>(21,999)</b>
Extraordinary item	4	-	-	-	7,682	-	7,682
<b>Net movement in funds</b>		<b>(2,027)</b>	<b>(14,996)</b>	<b>(17,023)</b>	<b>8,857</b>	<b>(23,174)</b>	<b>(14,317)</b>
Fund balances at 1 May 2022		73,802	52,624	126,426	72,627	75,798	148,425
<b>Fund balances at 30 April 2023</b>		<b>71,775</b>	<b>37,628</b>	<b>109,403</b>	<b>73,802</b>	<b>52,624</b>	<b>126,426</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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		3,067		5,227
<b>Current assets</b>					
Cash at bank and in hand		110,973		125,562	
<b>Creditors: amounts falling due within one year</b>	10	4,637		4,363	
Net current assets			106,336		121,199
<b>Total assets less current liabilities</b>			109,403		126,426
<b>The funds of the charity</b>					
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
	11,920	80,786	92,706	9,038	60,514	69,552

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
	13,060	8,019

# 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>
<b>Analysis by fund</b>		
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
<u>4</u>	<u>5</u>

# 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 £
<b>Cost</b>	
At 1 May 2022	10,037
At 30 April 2023	<u>10,037</u>
<b>Depreciation and impairment</b>	
At 1 May 2022	4,810
Depreciation charged in the year	2,160
At 30 April 2023	<u>6,970</u>
<b>Carrying amount</b>	
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>52,624</u>	<u>80,786</u>	<u>(91,452)</u>	<u>(4,330)</u>	<u>37,628</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>75,798</u>	<u>60,514</u>	<u>(81,634)</u>	<u>(2,054)</u>	<u>52,624</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>71,775</u>	<u>37,628</u>	<u>109,403</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>73,802</u>	<u>52,624</u>	<u>126,426</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.