

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 £
<u>Income from:</u>							
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		39,070	132,048	171,118	22,467	80,786	103,253
<u>Expenditure on:</u>							
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		28,362	99,915	128,277	28,824	91,452	120,276
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		10,708	32,133	42,841	(2,027)	(14,996)	(17,023)
Fund balances at 1 May 2023		71,775	37,628	109,403	73,802	52,624	126,426
Fund balances at 30 April 2024		82,483	69,761	152,244	71,775	37,628	109,403

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
The funds of the charity					
Restricted income funds	13		69,761		37,628
Unrestricted funds			82,483		71,775
			152,244		109,403

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
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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
	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
Employment costs	2024	2023
	£	£
Wages and salaries	82,761	73,681
Social security costs	21	-
Other pension costs	1,335	1,151
	84,117	74,832

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
At 30 April 2024	11,390
Depreciation and impairment	
At 1 May 2023	6,970
Depreciation charged in the year	2,143
At 30 April 2024	9,113
Carrying amount	
At 30 April 2024	2,277
At 30 April 2023	3,067

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	<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.