

Company registration number 09857601 (England and Wales)

Charity registration number 1123776 (England and Wales)

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

BOLTON DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

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

BOLTON DEMENTIA SUPPORT

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

BOLTON DEMENTIA SUPPORT

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

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

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

Objectives and activities

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

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

The main activities of the charity in normal circumstances

Day-to-day

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

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

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

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

Weekly

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

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

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

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

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

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

BOLTON DEMENTIA SUPPORT

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

Monthly

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

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

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

Achievements and performance

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

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

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

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

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

Financial review

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

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

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

Plans for Future Periods

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

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

BOLTON DEMENTIA SUPPORT

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

Structure, governance and management

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

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

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

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

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

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



Mrs S Crossley

Trustee

Dated: 10 February 2026

BOLTON DEMENTIA SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BOLTON DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Bolton Dementia Support (the charity) for the year ended 30 April 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Kay FCA

Barlow Andrews LLP
Carlyle House
78 Chorley New Road
Bolton

Dated: 10 February 2026

BOLTON DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BOLTON DEMENTIA SUPPORT

BALANCE SHEET

AS AT 30 APRIL 2025

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

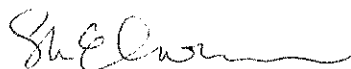
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10 February 2026



Mrs S Crossley
Trustee

BOLTON DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

1.5 Expenditure

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

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

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

BOLTON DEMENTIA SUPPORT

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

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and office equipment	25% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand.

1.9 Financial instruments

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

Basic financial assets

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

Basic financial liabilities

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

1.10 Employee benefits

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

1.11 Retirement benefits

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

BOLTON DEMENTIA SUPPORT

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

2 Donations, grants and legacies

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

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

3 Charitable activities income

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

4 Cost of raising funds

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

BOLTON DEMENTIA SUPPORT

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

5 Charitable activities

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

6 Support and governance costs

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

7 Net movement in funds

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

BOLTON DEMENTIA SUPPORT

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

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

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

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

10 Tangible fixed assets

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

BOLTON DEMENTIA SUPPORT

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

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	43,777	-

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,120	1,227
Other creditors	1,105	333
Accruals and deferred income	19,805	4,170
	<u>23,030</u>	<u>5,730</u>

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,613	1,335

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Analysis of net assets between funds

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

BOLTON DEMENTIA SUPPORT

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

15 Restricted funds

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

Current year:

	At 1 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
Bolton NHS	-	40,957	(40,957)	-
Bolton CVS - Dementia at Home	7,731	-	(7,731)	-
Bolton MBC All Age Prevention	62,030	42,277	(48,926)	55,381
Music in Mind	-	5,000	(5,000)	-
	<u>69,761</u>	<u>88,234</u>	<u>(102,614)</u>	<u>55,381</u>

Previous year:

	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
Bolton NHS CCG	-	47,986	(47,986)	-
Bolton CVS - Dementia at Home	22,468	-	(14,737)	7,731
BMBC Preventative Fund	9,916	84,062	(31,948)	62,030
National Lottery Awards For All	5,244	-	(5,244)	-
	<u>37,628</u>	<u>132,048</u>	<u>(99,915)</u>	<u>69,761</u>

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

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

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

16 Related party transactions

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