

# ESSEX DEMENTIA CARE

England & Wales · Charity number 1129038

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">06820425</a>                                |
| Registered     | 2009-04-07                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                                           |
|---------|-----------------------------------------------------------------------------------------------------------|
| Address | Dorking & Orpington Suite<br>House 3<br>Lynderswood Farm<br>Lynderswood Lane<br>Black Notley<br>Braintree |
| Phone   | 01245 363789                                                                                              |
| Email   | <a href="mailto:info@essexdementiacare.org.uk">info@essexdementiacare.org.uk</a>                          |
| Website | <a href="http://www.essexdementiacare.org.uk">www.essexdementiacare.org.uk</a>                            |

## Activities

**Objects:** 3.1 THE RELIEF OF PERSONS WITH DEMENTIA OF ALL AGES, PRIMARILY WITHIN ESSEX AND THE SURROUNDING AREA (THE AREA OF BENEFIT), BY:A) PROMOTING THEIR INDEPENDENCE AND HEALTH THROUGH DIRECT CARE AND THERAPEUTIC SUPPORTB) PROMOTING A GREATER CHOICE OF SERVICES FOR PEOPLE WITH DEMENTIAC) PROMOTING THE IMPORTANCE OF ACTIVE ENGAGEMENT IN MEANINGFUL OCCUPATION FOR PEOPLE WITH DEMENTIA AS A WAY OF BETTER PROMOTING THEIR PHYSICAL, MENTAL AND EMOTIONAL HEALTH.3.2 TO PROVIDE FOR THE NEEDS AND CARE OF FAMILIES AND CARERS OF PEOPLE WITH DEMENTIA BY PROVIDING INFORMATION, GUIDANCE, SUPPORT AND RESPITE3.3 TO PROMOTE THE TRAINING AND EDUCATION OF THOSE WHO WORK IN PROVIDING DIRECT CARE TO PEOPLE WHO HAVE DEMENTIA.

**Activities:** The main objectives of the charity are:- To promote the independence, health and well-being of people who have dementia through direct care and therapeutic support.- To support the families of people who have dementia with advice, information, guidance and opportunity for respite.- To promote the training and education of those who work in the direct care of people who have dementia.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

## Geography

- **Area of benefit:** ESSEX AND THE SURROUNDING AREA
- Essex

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £517,663 | £568,752    | £384,912 | 26        |
| 2024-03-31 | £576,273 | £513,805    | £436,001 | 24        |
| 2023-03-31 | £487,036 | £438,555    | -        | -         |
| 2022-03-31 | £411,854 | £371,010    | -        | -         |
| 2021-03-31 | £337,408 | £304,053    | -        | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| Christopher Jullings | Chair | 2014-11-26 |
| APRIL MARY LAWLOR    |       |            |
| Julie Karen Chanel   |       | 2020-11-02 |
| Mike Clements        |       | 2018-09-19 |

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# Accounts

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## **Essex Dementia Care**

(a company limited by guarantee)  
**Annual Report and Financial Statements**  
**For the Year Ended 31<sup>st</sup> March 2025**



# **Essex Dementia Care**

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# Essex Dementia Care

## Legal and Administrative Information

|                                               |                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chairman</b>                               | Christopher Jullings                                                                                                                                                                                                                                                                                                     |
| <b>Trustees</b>                               | April Lawlor<br>Mike Clements<br>Christopher Jullings                                                                                                                                                                                                                                                                    |
| Julie Chanel                                  | Jennifer Hyde                                                                                                                                                                                                                                                                                                            |
| <b>Charity Registration Number</b>            | 1129038                                                                                                                                                                                                                                                                                                                  |
| <b>Company Registration Number</b>            | 06820425                                                                                                                                                                                                                                                                                                                 |
| <b>The charity is incorporated in England</b> |                                                                                                                                                                                                                                                                                                                          |
| <b>Registered Office</b>                      | Dorking & Orpington Suite<br>House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                                                                                                                                                            |
| <b>Principle Office</b>                       | Dorking & Orpington Suite, House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                                                                                                                                                              |
| <b>Independent Examiner</b>                   | Richardson & Co Accountants Limited<br>Cornish & Sussex Suite, House 3<br>Lynderswood Business Park<br>Black Notley<br>Essex<br>CM77 8JT                                                                                                                                                                                 |
| <b>Bankers</b>                                | Santander, Bootle, Merseyside, L30 4GB<br><br>Virgin Money, Newcastle Upon Tyne, NE3 4PL<br><br>Nationwide, Northampton, NN3 6NW<br><br>Redwood Bank, Letchworth Garden City, SG6 3TA<br><br>Metrobank, London, WC1B 5HA<br><br>Shawbrook Bank, Brentwood, CM13 3BE<br><br>Cambridge & Counties Bank, Leicester, LE1 6TE |

# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31<sup>st</sup> March 2025**

### **Achievements and Performance**

The experience of dementia is very individual and the provision of one to one opportunities for personalised activities is much needed. So too, for many if not all, are the opportunities for these activities to take place in a social context where the individual is understood not only by the staff but also by other members of the group. Client and family reviews and evaluations indicate a high level of satisfaction with the services received. Activity Centre leaders are experienced activity providers who prepare sessions with imagination and sensitivity. Their leadership demonstrates to staff and volunteers our high standards of dementia care and therapeutic support.

Some clients are happy to take advantage of both types of service and many attend more than one Activity Day Centre per week. Whichever service they have, a wide variety of activities will be arranged, both outdoor and indoors, depending on interests and abilities. Where possible memory companions, who provide a One2One service, are linked to clients with similar interests. Activity Centre clients are assessed for their mobility and skill levels and offered the most appropriate session.

During 2023/24 Essex Dementia Care was gifted £130k from the Edward Gostling Foundation for the establishment of an endowment fund, which is referred to as "The Edward Gostling Fund". For a period of 5 years this fund may be used to prevent the reserves of Essex Dementia Care falling beneath 9 months operating costs by transferring sufficient funds from the endowment fund into reserves. On the fifth anniversary, any remaining endowment funds may be used for any purpose that further the charitable objects of Essex Dementia Care.

Average activity centre occupancy for the year increased to 71% of our maximum occupancy level for Every Day counts sessions with an average attendance of 11.3 clients. Oasis sessions occupancy averaged 37% with an average attendance of 6.6 clients. A total of 19,980 client hours (19,200 2023/24) were delivered during the year at our day centres at 401 daily sessions. Each daily session is for 4.5 - 5 hours and includes a freshly cooked midday meal.

The One2One service continues to be well used and much appreciated. Client One2One hours delivered rose slightly during the financial year to 5,295 (5,171 2023/24) at an average of 441 hours per month (431 2023/24).

The charity is very grateful to the dedicated volunteers who assist the Activity Centre staff and help to provide empathy and encouragement to the clients. They make it possible for the Centres to be run to a good standard of care and at an affordable fee.

### **Internal and external factors**

A review of any anticipated change in either law, licensing requirements, relevant financial factors and social change including staffing that may affect the operation of the charity is considered at each Board meetings. Procedures were completed early in the reporting period to ensure compliance with the General Data Protection Regulations introduced in 2018.

# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31<sup>st</sup> March 2025**

### **Financial review**

#### ***Policy on reserves***

The Trustees general policy on reserves is to cover a minimum of 9 months operational costs.

At 31 March 2025, cash at bank of £392k (2024 £466k) was held with Santander, Nationwide Building Society, Redwood bank, Metro bank, Virgin Money Plc, Shawbrook bank and Cambridge & Counties bank. This total represents only 8.3 months (2024 11.1 months) of operational costs.

More specifically, it is estimated that £300k would be required in the event of closure of the charity. This amount is, therefore, "ring-fenced" to cover meeting redundancy costs, hire agreements and associated legal and accountancy expenses.

The "free" reserves at 31 March 2025 are, therefore, less than £100k. The budget for 2025/26 financial year is for grants and donations to be £97k less than Net income/expenditure, which will undoubtedly put further pressure on our reserves.

The Trustees are extremely grateful to the Edward Gostling Foundation, who gifted Essex Dementia Care £130k in February 2024 for the establishment of an endowment fund, which is referred to as "The Edward Gostling Fund". This fund runs for a period of 5 years and may be used to prevent the reserves of Essex Dementia Care falling beneath 9 months operating costs by transferring sufficient funds from the endowment fund into reserves.

At 31 March 2024 £83k of the £130k remained in The Edward Gostling Fund. Given that cash reserves have dropped below 9 months operational costs at 31 March 2025, the remaining £83k has been transferred into reserves.

#### ***Principal funding sources***

Income is chiefly generated by the services provided. However, the Charity aims to keep the fees at an affordable level and on-going fundraising is necessary both to maintain a secure financial position and have resources to plan for future development. Local Authority Grants made the development of services possible initially and further funding has enabled us to develop our much needed dementia services with confidence. Grants, significant donations from local businesses and individual donations from families and other supporters have played an important part in financing the services.

The Trustees are grateful to the many grant awarding bodies, and local organisations and individuals who have provided much needed funding during the financial year.

Pay policy for senior staff is based on the balance between recognising the commitment made and responsibilities they hold with the limited financial position of the charity.

#### **COMPANY STATUS**

Essex Dementia Care is a company limited by guarantee and there is therefore no share capital.

#### ***Small company provisions***

This report has been prepared in accordance with the small company's regime under the Companies Act 2006

# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31<sup>st</sup> March 2025**

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Our client numbers, and therefore our income streams, are constantly fluctuating and it is crucial to see the long term picture for sustainability. There is the need, therefore, to constantly monitor the cost effectiveness of the services offered

There is a comprehensive 2025-27 Essex Dementia Care (EDC) Strategic plan which informs decision-making regarding development and sustainability. EDC has again invested quite considerably in marketing its services during 24/25 and this will continue to be a priority focus in 25/26 and beyond.

#### ***Activities planned to achieve aims***

The Senior Manager and the Care Manager attend events and 'support groups' or 'cafes' to raise awareness and maintain links with other professionals and the Essex County Council Commissioning Service.

The EDC website has been completely refreshed to maximise marketing impact and to promote increased referrals.

To maintain a high quality of service the Senior Manager regularly seeks opportunities for staff training over and above the mandatory certificates especially those for person-centred dementia care. Seeking specific funding for this has been successful and enables the training to be maintained to a high level.

Staff pay reviews are carried out annually. The Trustees recognise a need to acknowledge the commitment given by staff members and continue to ensure that pay rates are attractive and remain competitive in the market. Staff turnover remains extremely low.

There are very productive working relationships within EDC and in the external market.

#### ***Risk management***

The risk register is regularly presented at Board meetings.

# Essex Dementia Care

## Trustees Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' (Effective from 1 January 2019).

Essex Dementia Care is a charity established as a response to the expressed occupational needs of people with dementia in Essex. There is a wealth of international academic evidence for the essential role of meaningful activity in creating and maintaining good health and well-being for everyone. It is Essex Dementia Care's chief purpose to provide this for families where dementia is present in an environment where the provision of personalised, therapeutic occupation from other sources is limited.

### OBJECTIVES AND ACTIVITIES

#### ***Aims***

The aim of Essex Dementia Care is to contribute to the health and well-being of families in Essex who are living with dementia and to contribute to the wider community involvement in the dementia agenda. Our goal is to help as many people as possible.

#### ***Objectives, strategies and activities***

##### **Objectives**

These aims are achieved through:

1. The provision of therapeutic activities to people with dementia and such direct care as is deemed to be a relevant part of those activities
2. The provision of respite, support and information to family and informal carers.
3. Working with other independent, private and voluntary groups to promote the access and availability of specialist services that support people living with dementia as well as their families and carers.
4. Raising public awareness of the nature of dementia and of quality dementia care.

##### **How this is achieved**

The Care Manager responds to requests for services by making a home visit and assessing the clients' occupational profiles and care needs. A personal care program is developed and monitored over time. Our carefully recruited and trained Practitioners facilitate activities that will reflect the individual's choice and interests within their current capabilities. Self-esteem is enhanced and an interest in living, within the limitations resulting from dementia, generated. The Practitioner becomes the friend who enables these activities to take place. To help maintain this confidence considerable effort is made to reduce to an absolute minimum the changes in those Practitioners allocated to attend any one client.

The client's family plays an active role in the Care Planning process and their needs for support; information and respite are recognised in the decision making.

Links with other professional bodies, voluntary sector groups or other interested organisations provide opportunities for raising awareness of both the need and opportunities for good dementia care in the community and also become the springboard for fundraising events.

# **Essex Dementia Care**

## **Trustees Report**

### ***Public benefit***

The Trustees can confirm that they have paid due regard to the guidance of the Charity Commission in relation to public benefit.

### **Structure, governance and management**

#### ***Nature of governing document***

The governing document is the organisation's Memorandum and Articles of Association dated 9 February 2009, as amended by special resolutions dated 26 March 2009 and 30 October 2024.

#### ***Recruitment and appointment of Trustees***

The appointment of Trustees is by having regard to the job description and person specification and by interview of interested parties.

#### ***Induction and training of trustees***

When interest in becoming a Trustee is shown there will be a period of observing at meetings before further commitment on either side is made.

#### ***Organisational structure***

The organisation is governed by a Board of Trustees. The day to day running and strategic input is provided by the Senior Manager, Kelly Bleasdale, who is supported by the Care Manager, a service coordinator and a part-time Marketing Assistant to assist pushing our marketing strategy.

#### ***Related Parties***

There are no related or connected charities.

#### ***Risks and management of those risks***

Investment activity will not be undertaken by the Charity at the present time.

# Essex Dementia Care

## Trustees Report

### Statement of Trustees Responsibilities

The Trustees (who are also directors of Essex Dementia Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently;  
Observe the methods and principles in the Charities SORP;  
Make judgements and estimates that are reasonable and prudent;  
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and  
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 10<sup>th</sup> September 2025 and signed on its behalf by:

  
.....  
Christopher Jullings  
Chairman and Trustee



# Essex Dementia Care

## Independent Examiner's Report to the trustees of Essex Dementia Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31<sup>st</sup> March 2025.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the Company 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 our charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

### Independent examiners' statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 15 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination giving me cause to believe:

Accounting records were not kept in respect of Essex Dementia Care as required by section 386 of the 2006 Act; or

The accounts do not accord with those records; or

The accounts 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

The accounts 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 accounts to be reached.

Maria Richardson FCCA  
Independent Examiner  
Cornish & Sussex Suite  
House 3  
Lynderswood Business Park  
Black Notley  
Essex  
CM77 8JT



30<sup>th</sup> June 2025

## Essex Dementia Care

### Statement of Financial Activities for the Year Ended 31st March 2025

#### (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds | Restricted<br>funds | Endowment<br>Funds | Total<br>2025 | Total<br>2024 |
|------------------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>Income and Endowments from:</b> |      |                       |                     |                    |               |               |
| Donations and legacies             | 3    | 67,321                | -                   |                    | 67,321        | 21,956        |
| Charitable activities              | 4    | 438,975               | -                   |                    | 438,975       | 417,704       |
| Investment Income                  | 5    | 11,367                | -                   |                    | 11,367        | 6,612         |
| Other incoming resources           | 5    |                       |                     | -                  | -             | 130,000       |
| Total income                       |      | 517,663               | -                   | -                  | 517,663       | 576,273       |
| <b>Expenditure on:</b>             |      |                       |                     |                    |               |               |
| Raising funds                      |      | (4,699)               | -                   |                    | (4,699)       | (9,616)       |
| Charitable activities              | 6    | (561,185)             | (2,868)             |                    | (564,053)     | (504,189)     |
| Total expenditure                  |      | (565,884)             | (2,868)             | -                  | (568,752)     | (513,805)     |
| Gross transfers between funds      |      | 83,000                |                     | (83,000)           | -             | -             |
| Net income/(expenditure)           |      | 34,779                | (2,868)             | (83,000)           | (51,089)      | 62,468        |
| Net movement in funds              |      | 34,779                | (2,868)             | (83,000)           | (51,089)      | 62,468        |
| <b>Reconciliation of funds</b>     |      |                       |                     |                    |               |               |
| Total funds brought forward        |      | 342,223               | 10,778              | 83,000             | 436,001       | 373,533       |
| Total funds carried forward        | 15   | 377,002               | 7,910               | -                  | 384,912       | 436,001       |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2025 is shown in note 15.

# Essex Dementia Care

(Registration number: 06820425)

Balance Sheet as at 31st March 2025

|                                      | Note | 2025<br>£       | 2024<br>£       |
|--------------------------------------|------|-----------------|-----------------|
| <b>Current assets</b>                |      |                 |                 |
| Debtors                              | 11   | 44,123          | 41,070          |
| Cash at bank and in hand             | 12   | <u>392,909</u>  | <u>466,974</u>  |
|                                      |      | 437,032         | 508,052         |
| <br>Creditors: within one year       | 13   | <u>(52,120)</u> | <u>(72,051)</u> |
| <b>Net assets</b>                    |      | <u>384,912</u>  | <u>436,001</u>  |
| <br><b>Funds of the charity:</b>     |      |                 |                 |
| <br><b>Unrestricted income funds</b> |      |                 |                 |
| Unrestricted funds                   | 15   | 377,002         | 342,223         |
| <br><b>Restricted income funds</b>   |      |                 |                 |
| Restricted funds                     | 15   | 7,910           | 10,778          |
| <br><b>Endowment Funds</b>           |      |                 |                 |
| Endowment Funds                      | 15   | -               | 83,000          |
| <br><b>Total funds</b>               | 15   | <u>384,912</u>  | <u>436,001</u>  |

For the financial year ended 31st March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 10th September 2025 and signed on their behalf by:

April Lawlor  
Trustee

Christopher Jullings  
Chairman and Trustee



# **Essex Dementia Care**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1. Charity status**

The address of its registered office is:

Dorking & Orpington Suite,

House 3

Lynderswood Farm

Black Notley

Essex

CM77 8JT

These financial statements were authorised for issue by the trustees on 16<sup>th</sup> July 2025

### **2. Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Essex Dementia Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

# **Essex Dementia Care**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for 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.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **Essex Dementia Care**

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# Essex Dementia Care

Notes to the Financial Statements for the Year Ended 31st March 2025

## 3 Income from donations and legacies

|                                                | Unrestricted<br>Funds<br>£ | Restricted<br>funds | Endowment<br>Funds | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------------------------|----------------------------|---------------------|--------------------|--------------------|--------------------|
| Donations and legacies;<br>Donations and Gifts | 67,321                     | -                   |                    | 67,321             | 21,956             |
| <b>Total for 2025</b>                          | <b>67,321</b>              | <b>-</b>            | <b>-</b>           | <b>67,321</b>      | <b>21,956</b>      |

## 4 Income from charitable activities

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>funds | Endowment<br>Funds | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------|----------------------------|---------------------|--------------------|--------------------|--------------------|
| Activity centre              | 218,028                    |                     |                    | 218,028            | 192,220            |
| Support services             | 144,897                    |                     |                    | 144,897            | 129,803            |
| Activities to generate funds | 63,550                     |                     |                    | 63,550             | 47,350             |
| Grants                       | 12,500                     |                     |                    | 12,500             | 48,332             |
|                              | <b>438,975</b>             | <b>-</b>            | <b>-</b>           | <b>438,975</b>     | <b>417,704</b>     |

## 5 Investment income

|                                         | Unrestricted<br>Funds<br>£ | Restricted<br>funds | Endowment<br>Funds | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------------|----------------------------|---------------------|--------------------|--------------------|--------------------|
| Interest receivable and similar income; |                            |                     |                    |                    |                    |
| Interest receivable on bank deposits    | 11,367                     |                     |                    | 11,367             | 6,612              |
| Endowment funds                         | -                          |                     |                    | -                  | 130,000            |
|                                         | <b>11,367</b>              | <b>-</b>            | <b>-</b>           | <b>11,367</b>      | <b>136,612</b>     |

# Essex Dementia Care

Notes to the Financial Statements for the Year Ended 31st March 2025

## 6 Expenditure on charitable activities

|                           | Unrestricted Funds | Restricted funds | Endowment Funds | Total 2025 | Total 2024 |
|---------------------------|--------------------|------------------|-----------------|------------|------------|
| Other Direct Centre costs | 35,545             |                  |                 | 35,545     | 34,959     |
| Rent,Rates & Room Hire    | 46,271             |                  |                 | 46,271     | 41,594     |
| Repairs & Maintenance     | 529                |                  |                 | 529        | 350        |
| Office Expenses           | 24,056             |                  |                 | 24,056     | 23,771     |
| Printing & Stationery     | 6,915              |                  |                 | 6,915      | 5,844      |
| Allotment                 |                    | 816              |                 | 816        | 2,785      |
| Legal & Professional      | -                  |                  |                 | -          | 2,208      |
| Staff Travel & Training   | 49,195             |                  |                 | 49,195     | 46,509     |
| Accountancy fees          | 3,324              |                  |                 | 3,324      | 890        |
| Staff costs               | 390,776            | 2,052            |                 | 392,828    | 341,292    |
| Advertising & Website     | 4,574              |                  |                 | 4,574      | 3,987      |
|                           | 561,185            | 2,868            | -               | 564,053    | 504,189    |

## 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## 8 Employees

The aggregate payroll costs were as follows:

|                                          | 2025<br>£ | 2024<br>£ |
|------------------------------------------|-----------|-----------|
| <b>Staff costs during the year were:</b> |           |           |
| Wages and salaries                       | 358,315   | 319,664   |
| Pension costs                            | 5,754     | 4,485     |
| Other staff costs                        | 47,422    | 46,392    |
|                                          | 411,491   | 370,541   |

The monthly average number of personals (including senior management / leadership team) employed by the charity during the year expresses as full time equivalents were as follows:

|                             | 2025 | 2024 |
|-----------------------------|------|------|
| Average number of employees | 26   | 24   |

No employees received emoluments of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

### Key Management Personnel

The Key Management Personnel received remuneration of £76,991 (2024; £70,302)



# Essex Dementia Care

## Notes to the Financial Statements for the Year Ended 31st March 2025

### 9 Accountants remuneration

|                  | 2025<br>£  | 2024<br>£  |
|------------------|------------|------------|
| Accountancy fees | <u>940</u> | <u>890</u> |

### 10 Taxation

The charity is a registered charity and therefore exempt from taxation.

|                   | 2025<br>£     | 2024<br>£     |
|-------------------|---------------|---------------|
| <b>11 Debtors</b> |               |               |
| Trade debtors     | 36,859        | 35,174        |
| Prepayments       | 3,855         | 2,420         |
| Other debtors     | <u>3,410</u>  | <u>3,485</u>  |
|                   | <u>44,124</u> | <u>41,079</u> |

### 12 Cash and cash equivalents

|              | 2025<br>£      | 2024<br>£      |
|--------------|----------------|----------------|
| Cash on hand | 914            | 1,290          |
| Cash at bank | <u>391,995</u> | <u>465,683</u> |
|              | <u>392,909</u> | <u>466,974</u> |

### 13 Creditor: amounts falling due within one year

|                                    | 2025<br>£     | 2024<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | -             | -             |
| Other taxation and social security | 5,415         | 4,628         |
| Other creditors                    | 27,983        | 26,956        |
| Pension scheme creditor            | 1,047         | 861           |
| Accruals                           | 4,676         | 4,106         |
| Deferred income                    | <u>13,000</u> | <u>35,500</u> |
|                                    | <u>52,120</u> | <u>72,051</u> |

# Essex Dementia Care

## Notes to the Financial Statements for the Year Ended 31st March 2025

### 14 Financial guarantee contracts

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount towards the assets of the charity in the event of liquidation.

The amount of the financial guarantee contract is £ NIL

### 15 Funds

|                           | Balance at<br>1 <sup>st</sup> April 2024 | Incoming<br>resources | Resources<br>expended | Balance at<br>31 <sup>st</sup> March 2025 | Balance at<br>31 <sup>st</sup> March 2024 |
|---------------------------|------------------------------------------|-----------------------|-----------------------|-------------------------------------------|-------------------------------------------|
| <b>Unrestricted funds</b> |                                          |                       |                       |                                           |                                           |
| Unrestricted              | 342,223                                  | 600,663               | (565,884)             | 377,002                                   | 342,223                                   |
| <b>Restricted funds</b>   |                                          |                       |                       |                                           |                                           |
| Allotment                 | 10,778                                   |                       | (2,868)               | 7,910                                     | 10,778                                    |
| <b>Endowment Funds</b>    |                                          |                       |                       |                                           |                                           |
| Edward Gostling fund      | 83,000                                   |                       | (83,000)              | -                                         | 83,000                                    |
|                           | <u>436,001</u>                           | <u>600,663</u>        | <u>(651,752)</u>      | <u>384,912</u>                            | <u>436,001</u>                            |

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# Accounts

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# **Essex Dementia Care**

(a company limited by guarantee)  
Annual Report and Financial Statements  
For the Year Ended 31<sup>st</sup> March 2024

# **Essex Dementia Care**

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# **Essex Dementia Care**

## **Legal and Administrative Information**

|                                    |                                                                                                                                                                                                                                  |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chairman</b>                    | Christopher Jullings                                                                                                                                                                                                             |
| <b>Trustees</b>                    | April Lawlor<br>Mike Clements<br>Christopher Jullings<br>Julie Chanel<br>Jennifer Hyde (appointed 01/11/23)<br>Kate Gauden (resigned 29/08/23)                                                                                   |
| <b>Charity Registration Number</b> | 1129038                                                                                                                                                                                                                          |
| <b>Company Registration Number</b> | 06820425                                                                                                                                                                                                                         |
| <b>Registered Office</b>           | The charity is incorporated in England<br>Dorking & Orpington Suite<br>House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                          |
| <b>Principle Office</b>            | Dorking & Orpington Suite, House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                                                                      |
| <b>Independent Examiner</b>        | Richardson & Co Accountants Limited<br>Cornish & Sussex Suite, House 3<br>Lynderswood Business Park<br>Black Notley<br>Essex<br>CM77 8JT                                                                                         |
| <b>Bankers</b>                     | Santander<br>Bootle, Merseyside L30 4GB<br><br>Virgin Money<br>Newcastle Upon Tyne, NE3 4PL<br><br>Nationwide<br>Northampton, NN3 6NW<br><br>Redwood Bank<br>Letchworth Garden City, SG6 3TA<br><br>Metrobank<br>London WC1B 5HA |

# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31<sup>st</sup> March 2024**

### **Achievements and Performance**

The experience of dementia is very individual and the provision of one to one opportunities for personalised activities is much needed. So too, for many if not all, are the opportunities for these activities to take place in a social context where the individual is understood not only by the staff but also by other members of the group. Client and family reviews and evaluations indicate a high level of satisfaction with the services received. Activity Centre leaders are experienced activity providers who prepare sessions with imagination and sensitivity. Their leadership demonstrates to staff and volunteers our high standards of dementia care and therapeutic support.

Some clients are happy to take advantage of both types of service and many attend more than one Activity Day Centre per week. Whichever service they have, a wide variety of activities will be arranged, both outdoor and indoors, depending on interests and abilities. Where possible One2One Practitioners are linked to clients with similar interests. Activity Centre clients are assessed for their mobility and skill levels and offered the most appropriate session.

At the end of the financial year 2022/23 Essex Dementia Care received £100k following the liquidation of Age Concern Essex (Trading as Age UK Essex). The Essex Dementia Care Trustees have been exploring opportunities in Chelmsford, Colchester and Maldon to put this bequest to good use for the benefit of families in Essex who are living with dementia. This has led to the expansion of our activity centre base during the financial year, with the opening of Springfield in May 2023, and Writtle in January 2024.

Average activity centre occupancy for the year increased to 66% of our maximum occupancy level (62% 2022/23) with an average of 10.9 clients at each session (10.4 2022/23). Over 19,000 client hours (15,000 2022/23) were delivered during the year at our day centres at 356 daily sessions. Each daily session is for 4.5 - 5 hours and includes a freshly cooked midday meal.

The One2One service continues to be well used and much appreciated. However, client One2One hours delivered fell during the financial year to 5,100 (5,300 2022/23) at an average of 431 hours per month (445 2022/23).

The charity is very grateful to the dedicated volunteers who assist the Activity Centre staff and help to provide empathy and encouragement to the clients. They make it possible for the Centres to be run to a good standard of care and at an affordable fee.

### **Internal and external factors**

A review of any anticipated change in either law, licensing requirements, relevant financial factors and social change including staffing that may affect the operation of the charity is considered at each Board meetings. Procedures were completed early in the reporting period to ensure compliance with the General Data Protection Regulations introduced in 2018.

# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31<sup>st</sup> March 2024**

### **Financial review**

#### ***Policy on reserves***

The Trustees policy on reserves is to cover a minimum of 9 months operational costs. At 31 March 2024, the trustees have estimated 9 months of operational costs to equate to £378,000 which are covered by reserves held in Santander, Nationwide Building Society, Redwood bank, Metro bank and Virgin Money Plc bank accounts. The Trustees are extremely grateful to the Edward Gostling Foundation, who gifted Essex Dementia Care £130,000 in February 2024 for the establishment of an endowment fund, which is referred to as "The Edward Gostling Fund". For a period of 5 years this fund may be used to prevent the reserves of Essex Dementia Care falling beneath 9 months operating costs by transferring sufficient funds from the endowment fund into reserves. On the fifth anniversary, any remaining endowment funds may be used for any purpose that further the charitable objects of Essex Dementia Care.

#### ***Principal funding sources***

Income is chiefly generated by the services provided. However, the Charity aims to keep the fees at an affordable level and on-going fundraising is necessary both to maintain a secure financial position and have resources to plan for future development. Local Authority Grants made the development of services possible initially and further funding has enabled us to develop our much needed dementia services with confidence. Grants, significant donations from local businesses and individual donations from families and other supporters have played an important part in financing the services.

The Trustees are grateful to the many grant awarding bodies, and local organisations and individuals who have provided much needed funding during the financial year.

Pay policy for senior staff is based on the balance between recognising the commitment made and responsibilities they hold with the limited financial position of the charity.

### **COMPANY STATUS**

Essex Dementia Care is a company limited by guarantee and there is therefore no share capital.

#### ***Small company provisions***

This report has been prepared in accordance with the small company's regime under the Companies Act 2006



# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31<sup>st</sup> March 2024**

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Our client numbers, and therefore our income streams, are constantly fluctuating and it is crucial to see the long term picture for sustainability. There is the need, therefore, to constantly monitor the cost effectiveness of the services offered

There is a comprehensive 2024-26 Essex Dementia Care (EDC) Strategic plan which informs decision-making regarding development and sustainability. EDC has invested quite considerably in marketing its services during 23/24 and this will continue to be a priority focus in 24/25 and beyond.

#### ***Activities planned to achieve aims***

The Senior Manager and the Care Manager attend events and 'support groups' or 'cafes' to raise awareness and maintain links with other professionals and the Essex County Council Commissioning Service.

The EDC website has been completely refreshed to maximise marketing impact and to promote increased referrals.

To maintain a high quality of service the Senior Manager regularly seeks opportunities for staff training over and above the mandatory certificates especially those for person-centred dementia care. Seeking specific funding for this has been successful and enables the training to be maintained to a high level.

Staff pay reviews are carried out annually. The Trustees recognise a need to acknowledge the commitment given by staff members and continue to ensure that pay rates are attractive and remain competitive in the market. Staff turnover remains extremely low.

There are very productive working relationships within EDC and in the external market.

#### ***Risk management***

The risk register is regularly presented at Board meetings.

# Essex Dementia Care

## Trustees Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' (Effective from 1 January 2019).

Essex Dementia Care is a charity established as a response to the expressed occupational needs of people with dementia in Essex. There is a wealth of international academic evidence for the essential role of meaningful activity in creating and maintaining good health and well-being for everyone. It is Essex Dementia Care's chief purpose to provide this for families where dementia is present in an environment where the provision of personalized, therapeutic occupation from other sources is limited.

### OBJECTIVES AND ACTIVITIES

#### *Aims*

The aim of Essex Dementia Care is to contribute to the health and well-being of families in Essex who are living with dementia and to contribute to the wider community involvement in the dementia agenda. Our goal is to help as many people as possible.

#### *Objectives, strategies and activities*

##### Objectives

These aims are achieved through:

1. The provision of therapeutic activities to people with dementia and such direct care as is deemed to be a relevant part of those activities
2. The provision of respite, support and information to family and informal carers.
3. Working with other independent, private and voluntary groups to promote the access and availability of specialist services that support people living with dementia as well as their families and carers.
4. Raising public awareness of the nature of dementia and of quality dementia care.

##### How this is achieved

The Care Manager responds to requests for services by making a home visit and assessing the clients' occupational profiles and care needs. A personal care program is developed and monitored over time. Our carefully recruited and trained Practitioners facilitate activities that will reflect the individual's choice and interests within their current capabilities. Self-esteem is enhanced and an interest in living, within the limitations resulting from dementia, generated. The Practitioner becomes the friend who enables these activities to take place. To help maintain this confidence considerable effort is made to reduce to an absolute minimum the changes in those Practitioners allocated to attend any one client.

# **Essex Dementia Care**

## **Trustees Report**

The client's family plays an active role in the Care Planning process and their needs for support; information and respite are recognized in the decision making.

Links with other professional bodies, voluntary sector groups or other interested organisations provide opportunities for raising awareness of both the need and opportunities for good dementia care in the community and also become the springboard for fundraising events.

### ***Public benefit***

The Trustees can confirm that they have paid due regard to the guidance of the Charity Commission in relation to public benefit.

### **Structure, governance and management**

#### ***Nature of governing document***

The governing document is the organisation's Memorandum and Articles of Association dated 9 February 2009, as amended by special resolution dated 26 March 2009.

#### ***Recruitment and appointment of Trustees***

The appointment of Trustees is by having regard to the job description and person specification and by interview of interested parties.

#### ***Induction and training of trustees***

When interest in becoming a Trustee is shown there will be a period of observing at meetings before further commitment on either side is made.

#### ***Organisational structure***

The organisation is governed by a Board of Trustees. The day to day running and strategic input is provided by the Senior Manager, Kelly Bleasdale, who is supported by the Care Manager, a service coordinator and a part-time Marketing Assistant to assist pushing our marketing strategy.

#### ***Related Parties***

There are no related or connected charities.

#### ***Risks and management of those risks***

Investment activity will not be undertaken by the Charity at the present time.

# Essex Dementia Care

## Trustees Report

### Statement of Trustees Responsibilities

The Trustees (who are also directors of Essex Dementia Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 11<sup>th</sup> September 2024 and signed on its behalf by:



.....  
Christopher Jullings  
Chairman and Trustee

# Essex Dementia Care

## Independent Examiner's Report to the trustees of Essex Dementia Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Essex Dementia Care as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

.....  
Maria Richardson FCCA  
Independent Examiner  
Cornish & Sussex Suite, House 3  
Lynderswood Business Park  
Black Notley  
Essex  
CM77 8JT



10<sup>th</sup> July 2024

# Essex Dementia Care

## Statement of Financial Activities for the Year Ended 31st March 2024

(Including Income and Expenditure Account and Statement of Total

Recognised Gains and Losses)

|                                    | Note | Unrestricted funds | Restricted funds | Endowment Funds | Total 2024 | Total 2023 |
|------------------------------------|------|--------------------|------------------|-----------------|------------|------------|
| <b>Income and Endowments from:</b> |      |                    |                  |                 |            |            |
| Donations and legacies             | 3    | 21,956             | -                |                 | 21,956     | 123,597    |
| Charitable activities              | 4    | 417,704            | -                |                 | 417,704    | 361,747    |
| Investment income                  | 5    | 6,612              | -                |                 | 6,612      | 1,692      |
| Other incoming resources           | 5    |                    |                  | 130,000         | 130,000    |            |
| Total income                       |      | 446,273            | -                | 130,000         | 576,273    | 487,036    |
| <b>Expenditure on:</b>             |      |                    |                  |                 |            |            |
| Raising funds                      |      | (9,616)            | -                |                 | (9,616)    | (14,789)   |
| Charitable activities              | 6    | (501,404)          | (2,785)          |                 | (504,189)  | (423,766)  |
| Total expenditure                  |      | (511,020)          | (2,785)          | 0               | (513,805)  | (438,555)  |
| Gross transfers between funds      |      | 47,000             |                  | (47,000)        | -          |            |
| Net income/(expenditure)           |      | (17,747)           | (2,785)          | 83,000          | 62,468     | 48,481     |
| Net movement in funds              |      | (17,747)           | (2,785)          | 83,000          | 62,468     | 48,481     |
| <b>Reconciliation of funds</b>     |      |                    |                  |                 |            |            |
| Total funds brought forward        |      | 359,970            | 13,563           |                 | 373,533    | 325,052    |
| Total funds carried forward        | 15   | 342,223            | 10,778           | 83,000          | 436,001    | 373,533    |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

# Essex Dementia Care

(Registration number: 06820425)

## Balance Sheet as at 31st March 2024

|                                  | Note | 2024           | 2023           |
|----------------------------------|------|----------------|----------------|
| <b>Current assets</b>            |      | £              | £              |
| Debtors                          | 11   | 41,079         | 139,929        |
| Cash at bank and in hand         | 12   | 466,974        | 326,569        |
|                                  |      | <u>508,052</u> | <u>466,498</u> |
| Creditors: within one year       | 13   | (72,051)       | (92,964)       |
| <b>Net assets</b>                |      | <u>436,001</u> | <u>373,534</u> |
| <b>Funds of the charity:</b>     |      |                |                |
| <b>Unrestricted income funds</b> |      |                |                |
| Unrestricted funds               | 15   | 342,223        | 359,970        |
| <b>Restricted income funds</b>   |      |                |                |
| Restricted funds                 | 15   | 10,778         | 13,563         |
| <b>Endowment Funds</b>           |      |                |                |
| Endowment Funds                  | 15   | 83,000         |                |
| <b>Total funds</b>               | 15   | <u>436,001</u> | <u>373,533</u> |

For the financial year ended 31st March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 11th September 2024 and signed on their behalf by:



April Lawlor  
Trustee



Christopher Jullings  
Chairman and Trustee

# **Essex Dementia Care**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

### **1. Charity status**

The address of its registered office is:

Dorking & Orpington Suite,

House 3

Lynderswood Farm

Black Notley

Essex

CM77 8JT

These financial statements were authorised for issue by the trustees on 11<sup>th</sup> September 2024.

### **2. Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Essex Dementia Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.



# **Essex Dementia Care**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for 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.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **Essex Dementia Care**

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# Essex Dementia Care

## Notes to the Financial Statements for the Year Ended 31st March 2024

### 3 Income from donations and legacies

|                                                | Unrestricted<br>Funds<br>£ | Restricted<br>funds | Endowment<br>Funds | Total<br>2024<br>£ | Total<br>2023  |
|------------------------------------------------|----------------------------|---------------------|--------------------|--------------------|----------------|
| Donations and legacies;<br>Donations and Gifts | 21,956                     | -                   | -                  | 21,956             | 123,597        |
| <b>Total for 2024</b>                          | <b>21,956</b>              | <b>-</b>            | <b>-</b>           | <b>21,956</b>      | <b>123,597</b> |

### 4 Income from charitable activities

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>funds | Endowment<br>Funds | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------|----------------------------|---------------------|--------------------|--------------------|--------------------|
| Activity centre              | 192,220                    |                     |                    | 192,220            | 153,707            |
| Support services             | 129,803                    |                     |                    | 129,803            | 129,421            |
| Activities to generate funds | 47,350                     |                     |                    | 47,350             | 46,951             |
| Grants                       | 48,332                     |                     |                    | 48,332             | 31,668             |
|                              | <b>417,704</b>             | <b>-</b>            | <b>-</b>           | <b>417,704</b>     | <b>361,747</b>     |

### 5 Investment income

|                                         | Unrestricted<br>Funds<br>£ | Restricted<br>funds | Endowment<br>Funds | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------|----------------------------|---------------------|--------------------|--------------------|--------------------|
| Interest receivable and similar income; |                            |                     |                    |                    |                    |
| Interest receivable on bank deposits    | 6,612                      |                     |                    | 6,612              | 1,692              |
| Endowment funds                         |                            |                     | 130,000            | 130,000            |                    |
|                                         | <b>6,612</b>               | <b>-</b>            | <b>130,000</b>     | <b>136,612</b>     | <b>1,692</b>       |

# Essex Dementia Care

## Notes to the Financial Statements for the Year Ended 31st March 2024

### 6 Expenditure on charitable activities

|                           | Unrestricted<br>Funds | Restricted<br>funds | Endowment<br>Funds | Total<br>2024  | Total<br>2023  |
|---------------------------|-----------------------|---------------------|--------------------|----------------|----------------|
| Other Direct Centre costs | 34,959                |                     |                    | 34,959         | 24,672         |
| Rent, Rates & Room Hire   | 41,594                |                     |                    | 41,594         | 35,545         |
| Repairs & Maintenance     | 350                   |                     |                    | 350            | 84             |
| Office Expenses           | 23,771                |                     |                    | 23,771         | 23,423         |
| Printing & Stationery     | 5,844                 |                     |                    | 5,844          | 5,054          |
| Allotment                 |                       | 2,785               |                    | 2,785          | 3,355          |
| Legal & Professional      | 2,208                 |                     |                    | 2,208          | 2,182          |
| Staff Travel & Training   | 46,509                |                     |                    | 46,509         | 41,295         |
| Accountancy fees          | 890                   |                     |                    | 890            | 1,920          |
| Staff costs               | 341,292               |                     |                    | 341,292        | 285,459        |
| Advertising & Website     | 3,987                 |                     |                    | 3,987          | 777            |
|                           | <u>501,404</u>        | <u>2,785</u>        | <u>-</u>           | <u>504,189</u> | <u>423,766</u> |

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 8 Employees

The aggregate payroll costs were as follows:

|                                          | 2024<br>£      | 2023<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 319,664        | 270,674        |
| Pension costs                            | 4,485          | 3,785          |
| Other staff costs                        | 46,392         | 40,866         |
|                                          | <u>370,541</u> | <u>315,325</u> |

The monthly average number of personals (including senior management / leadership team) employed by the charity during the year expresses as full time equivalents were as follows:

|                             | 2024      | 2023      |
|-----------------------------|-----------|-----------|
| Average number of employees | <u>24</u> | <u>20</u> |

No employees received emoluments of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

#### Key Management Personnel

The Key Management Personnel received remuneration of £70,302 (2023; £65,710)

# Essex Dementia Care

## Notes to the Financial Statements for the Year Ended 31st March 2024

### 9 Accountants remuneration

|                  | 2024       | 2023         |
|------------------|------------|--------------|
|                  | £          | £            |
| Accountancy fees | <u>890</u> | <u>1,920</u> |

### 10 Taxation

The charity is a registered charity and therefore exempt from taxation.

|               | 2024          | 2023           |
|---------------|---------------|----------------|
|               | £             | £              |
| 11 Debtors    |               |                |
| Trade debtors | 35,174        | 34,129         |
| Prepayments   | 2,420         | 2,240          |
| Other debtors | <u>3,485</u>  | <u>103,560</u> |
|               | <u>41,079</u> | <u>139,929</u> |

### 12 Cash and cash equivalents

|              | 2024           | 2023           |
|--------------|----------------|----------------|
|              | £              | £              |
| Cash on hand | 1,290          | 672            |
| Cash at bank | <u>465,683</u> | <u>325,897</u> |
|              | <u>466,974</u> | <u>326,569</u> |

### 13 Creditor: amounts falling due within one year

|                                    | 2024          | 2023          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Trade creditors                    | -             | -             |
| Other taxation and social security | 4,628         | 5,831         |
| Other creditors                    | 26,956        | 25,731        |
| Pension scheme creditor            | 861           | 995           |
| Accruals                           | 4,106         | 9,075         |
| Deferred income                    | <u>35,500</u> | <u>51,332</u> |
|                                    | <u>72,051</u> | <u>92,964</u> |

# Essex Dementia Care

## Notes to the Financial Statements for the Year Ended 31st March 2024

### 14 Financial guarantee contracts

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount towards the assets of the charity in the event of liquidation.

The amount of the financial guarantee contract is £ NIL

### 15 Funds

|                           | Balance at<br>1 <sup>st</sup> April 2023 | Incoming<br>resources | Resources<br>expended | Balance at<br>31 <sup>st</sup> March 2024 | Balance at<br>31st March 2023 |
|---------------------------|------------------------------------------|-----------------------|-----------------------|-------------------------------------------|-------------------------------|
| <b>Unrestricted funds</b> |                                          |                       |                       |                                           |                               |
| Unrestricted              | 359,970                                  | 493,273               | (511,020)             | 342,223                                   | 359,970                       |
| <b>Restricted funds</b>   |                                          |                       |                       |                                           |                               |
| Allotment                 | 13,563                                   | -                     | (2,785)               | 10,778                                    | 13,563                        |
| <b>Endowment Funds</b>    |                                          |                       |                       |                                           |                               |
| Edward Gostling fund      |                                          | 130,000               | (47,000)              | 83,000                                    | -                             |
|                           | <u>373,533</u>                           | <u>623,273</u>        | <u>(560,805)</u>      | <u>436,001</u>                            | <u>373,533</u>                |

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# Accounts

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Company registration number: 06820425

Charity registration number: 1129038

# Essex Dementia Care

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023



## **Essex Dementia Care**

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## **Essex Dementia Care**

### **Legal and Administrative Information**

|                                    |                                                                                                                                                                                                                                    |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chairman</b>                    | Christopher Jullings                                                                                                                                                                                                               |
| <b>Trustees</b>                    | Katie Gauden<br>Mike Clements<br>April Lawlor<br>Christopher Jullings<br>Julie Chanel                                                                                                                                              |
| <b>Charity Registration Number</b> | 1129038                                                                                                                                                                                                                            |
| <b>Company Registration Number</b> | 06820425                                                                                                                                                                                                                           |
| <b>Registered Office</b>           | The charity is incorporated in England.<br>Dorking & Orpington Suite,<br>House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                          |
| <b>Principal Office</b>            | Dorking & Orpington Suite,<br>House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                                                                     |
| <b>Independent Examiner</b>        | Richardson & Co Accountants Limited<br>Independent Examiner<br>Cornish & Sussex Suite, House 3<br>Lynderswood Business Park<br>Lynderswood Lane<br>Black Notley<br>Essex<br>CM77 8JT                                               |
| <b>Bankers</b>                     | Santander<br>Bootle, Merseyside L30 4GB<br><br>Shawbrook<br>Brentwood, CM13 3BE<br><br>Virgin Money<br>Newcastle Upon Tyne NE3 4PL<br><br>Nationwide<br>Northampton, NN3 6NW<br><br>Redwood Bank<br>Letchworth Garden City SG6 3TA |

## **Essex Dementia Care**

### **Strategic Report for the Year Ended 31 March 2023**

#### **Achievements and performance**

The experience of dementia is very individual and the provision of one to one opportunities for personalised activities is much needed. So too, for many if not all, are the opportunities for these activities to take place in a social context where the individual is understood not only by the staff but also by other members of the group. Client and family reviews and evaluations indicate a high level of satisfaction with the services received. Activity Centre leaders are experienced activity providers who prepare sessions with imagination and sensitivity. Their leadership demonstrates to staff and volunteers our high standards of dementia care and therapeutic support.

Some clients are happy to take advantage of both types of service and many attend more than one Activity Day Centre a week. Whichever service they have, a wide variety of activities will be arranged, both outdoor and indoors, depending on interests and abilities. Where possible One2One Practitioners are linked to clients with similar interests. Activity Centre clients are assessed for their mobility and skill levels and offered the appropriate session.

This financial year has again been a huge challenge for our clients and staff. We have continued to experience low attendances since we were able to open post Covid19 lockdowns largely due to the extreme vulnerability of our clients, catering for an average of just 10.4 clients (8.0 2021/22) at each session which is 62% of our current maximum occupancy level. Over 15,000 client hours (11,000 2021/22) were delivered during the year at our day centres at 301 daily sessions. Each daily session is for 4.5 - 5 hours and includes a freshly cooked midday meal.

The One2One service continues to be well used and much appreciated. 5,300 client One2One hours (4,900 2021/22) were delivered during the year at an average of 445 hours per month (410 2021/22).

The charity is very grateful to the dedicated volunteers who assist the Activity Centre staff and help to provide empathy and encouragement to the clients. They make it possible for the Centres to be run to a good standard of care and at an affordable fee.

#### **Internal and external factors**

A review of any anticipated change in either law, licensing requirements, relevant financial factors and social change including staffing that may affect the operation of the charity is considered at each Board meetings. Procedures were completed early in the reporting period to ensure compliance with the General Data Protection Regulations introduced in 2018.

## **Essex Dementia Care**

### **Strategic Report for the Year Ended 31 March 2023**

#### **Financial review**

##### ***Policy on reserves***

The Trustees have established contingency reserves of £304k with Shawbrook Bank Limited, Nationwide Building Society, Redwood bank and Virgin Money Plc. These reserves would cover up to 9 months operational costs, and to help meet the loss in income being experienced following the Covid19 pandemic. All reserves are held in with-interest accounts

##### ***Principal funding sources***

Income is chiefly generated by the services provided. However, the Charity aims to keep the fees at an affordable level and on-going fundraising is necessary both to maintain a secure financial position and have resources to plan for future development. Local Authority Grants made the development of services possible initially and further funding has enabled us to develop our much needed dementia services with confidence. Grants, significant donations from local businesses and individual donations from families and other supporters have played an important part in financing the services.

The Trustees are grateful to the many grant awarding bodies, and local organisations and individuals who have provided much needed funding during the financial year. This enabled us to survive the Covid19 pandemic and, whilst our income from services provided has been severely reduced, we are confident of returning to pre-pandemic levels in future years.

At the end of the financial year 2022/23 Essex Dementia Care received £100k following the liquidation of Age Concern Essex (Trading as Age UK Essex). Essex Dementia Care Trustees are extremely grateful to the trustee board of Age UK Essex for this kind gesture and have already started to explore opportunities in Chelmsford and Colchester to put this bequest to good use for the benefit of families in Essex who are living with dementia.

Pay policy for senior staff is based on the balance between recognising the commitment made and responsibilities they hold with the limited financial position of the charity.

#### **COMPANY STATUS**

Essex Dementia Care is a company limited by guarantee and there is therefore no share capital.

##### **Small Company Provisions**

This report has been prepared in accordance with the small company's regime under the Companies Act 2006

## **Essex Dementia Care**

### **Strategic Report for the Year Ended 31 March 2023**

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

Our client numbers, and therefore our income streams, are constantly fluctuating and it is crucial to see the long term picture for sustainability. There is the need, therefore, to constantly monitor the cost effectiveness of the services offered. This is going to be imperative following the Covid19 pandemic and the Trustees have devised a restart plan with the aim of getting back to business as usual as soon as possible.

There is a comprehensive 2023-25 Essex Dementia Care (EDC) Strategic plan which informs decision-making regarding development and sustainability. EDC has invested quite considerably in marketing during 22/23 and this will continue to be a priority focus in 23/24 and beyond.

##### ***Activities planned to achieve aims***

The Senior Manager and the Care Manager attend events and 'support groups' or 'cafes' to raise awareness and maintain links with other professionals and the Essex County Council Commissioning Service.

The EDC website has been completely refreshed to maximise marketing impact and to promote increased referrals.

To maintain a high quality of service the Senior Manager regularly seeks opportunities for staff training over and above the mandatory certificates especially those for person-centred dementia care. Seeking specific funding for this has been successful and enables the training to be maintained to a high level.

Staff pay reviews are carried out annually. The Trustees recognise a need to acknowledge the commitment given by staff members and continue to ensure that pay rates are attractive and remain competitive in the market. Staff turnover remains extremely low.

There are very productive working relationships within EDC and in the external market.

Forward planning for funding continues to be an important aspect of managing services. A combination of internal fundraising activity and the use of an external fundraiser have proved very successful and will continue to be the fundraising model.

#### **Risk management**

The risk register is regularly presented at Board meetings.

## **Essex Dementia Care**

### **Trustees Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' (Effective from 1 January 2019).

Essex Dementia Care is a charity established as a response to the expressed occupational needs of people with dementia in Essex. There is a wealth of international academic evidence for the essential role of meaningful activity in creating and maintaining good health and well-being for everyone. It is Essex Dementia Care's chief purpose to provide this for families where dementia is present in an environment where the provision of personalised, therapeutic occupation from other sources is limited.

#### **Objectives and activities**

##### ***Aims***

The aim of Essex Dementia Care is to contribute to the health and well-being of families in Essex who are living with dementia and to contribute to the wider community involvement in the dementia agenda. Our goal is to help as many people as possible.

#### ***Objectives, strategies and activities***

##### ***Objectives***

These aims are achieved through:

1. The provision of therapeutic activities to people with dementia and such direct care as is deemed to be a relevant part of those activities
2. The provision of respite, support and information to family and informal carers.
3. Working with other independent, private and voluntary groups to promote the access and availability of specialist services that support people living with dementia as well as their families and carers.
4. Raising public awareness of the nature of dementia and of quality dementia care.

##### ***How this is achieved***

The Care Manager responds to requests for services by making a home visit and assessing the clients' occupational profiles and care needs. A personal care programme is developed and monitored over time. Our carefully recruited and trained Practitioners facilitate activities that will reflect the individual's choice and interests within their current capabilities. Self-esteem is enhanced and an interest in living, within the limitations resulting from dementia, generated. The Practitioner becomes the friend who enables these activities to take place. To help maintain this confidence considerable effort is made to reduce to an absolute minimum the changes in those Practitioners allocated to attend any one client.

The client's family plays an active role in the Care Planning process and their needs for support; information and respite are recognised in the decision making.

Links with other professional bodies, voluntary sector groups or other interested organisations provide opportunities for raising awareness of both the need and opportunities for good dementia care in the community and also become the springboard for fundraising events.

## **Essex Dementia Care**

### **Trustees Report**

#### ***Public benefit***

The Trustees can confirm that they have paid due regard to the guidance of the Charity Commission in relation to public benefit.

#### **Structure, governance and management**

##### ***Nature of governing document***

The governing document is the organisation's Memorandum and Articles of Association dated 9 February 2009, as amended by special resolution dated 26 March 2009.

##### ***Recruitment and appointment of trustees***

The appointment of Trustees is by having regard to the job description and person specification and by interview of interested parties.

##### ***Induction and training of trustees***

When interest in becoming a Trustee is shown there will be a period of observing at meetings before further commitment on either side is made.

##### ***Organisational structure***

The organisation is governed by a Board of Trustees. The day to day running and strategic input is provided by the Senior Manager, Kelly Bleasdale, who is supported by the Care Manager, a service coordinator and a part-time Marketing Assistant to assist pushing our marketing strategy.

##### **Related Parties**

There are no related or connected charities.

##### ***Risks and management of those risks***

Investment activity will not be undertaken by the Charity at the present time.

## Essex Dementia Care

### Trustees Report

#### Statement of Responsibilities

The trustees (who are also the directors of Essex Dementia Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 6 September 2023 and signed on its behalf by:

  
.....  
Christopher Jullings  
Chairman and Trustee



## Essex Dementia Care

### Independent Examiner's Report to the trustees of Essex Dementia Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Essex Dementia Care as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



.....  
Maria Richardson FCCA  
Independent Examiner

Cornish & Sussex Suite, House 3  
Lynderswood Business Park  
Lynderswood Lane  
Black Notley  
Essex  
CM77 8JT

11 September 2023

## Essex Dementia Care

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 123,597                    | -                        | 123,597            |
| Charitable activities              | 4    | 361,747                    | -                        | 361,747            |
| Investment income                  | 5    | 1,692                      | -                        | 1,692              |
| Total income                       |      | 487,036                    | -                        | 487,036            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Raising funds                      |      | (14,789)                   | -                        | (14,789)           |
| Charitable activities              | 6    | (409,411)                  | (14,355)                 | (423,766)          |
| Total expenditure                  |      | (424,200)                  | (14,355)                 | (438,555)          |
| Net income/(expenditure)           |      | 62,836                     | (14,355)                 | 48,481             |
| Net movement in funds              |      | 62,836                     | (14,355)                 | 48,481             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 297,134                    | 27,918                   | 325,052            |
| Total funds carried forward        | 15   | 359,970                    | 13,563                   | 373,533            |
|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 17,554                     | -                        | 17,554             |
| Charitable activities              | 4    | 393,702                    | 28,002                   | 421,704            |
| Investment income                  | 5    | 513                        | -                        | 513                |
| Total income                       |      | 411,769                    | 28,002                   | 439,771            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Raising funds                      |      | (20,783)                   | -                        | (20,783)           |
| Charitable activities              | 6    | (332,641)                  | (17,586)                 | (350,227)          |
| Total expenditure                  |      | (353,424)                  | (17,586)                 | (371,010)          |
| Net income                         |      | 58,345                     | 10,416                   | 68,761             |
| Net movement in funds              |      | 58,345                     | 10,416                   | 68,761             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 238,790                    | 17,502                   | 256,292            |
| Total funds carried forward        | 15   | 297,135                    | 27,918                   | 325,053            |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

The notes on pages 11 to 18 form an integral part of these financial statements.

## Essex Dementia Care

**(Registration number: 06820425)**  
**Balance Sheet as at 31 March 2023**

|                                                       | Note | 2023<br>£       | 2022<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Current assets</b>                                 |      |                 |                 |
| Debtors                                               | 11   | 139,929         | 34,255          |
| Cash at bank and in hand                              | 12   | <u>326,569</u>  | <u>336,944</u>  |
|                                                       |      | 466,498         | 371,199         |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(92,964)</u> | <u>(46,147)</u> |
| <b>Net assets</b>                                     |      | <u>373,534</u>  | <u>325,052</u>  |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Restricted income funds</b>                        |      |                 |                 |
| Restricted funds                                      | 15   | 13,563          | 27,918          |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted funds                                    |      | <u>359,971</u>  | <u>297,134</u>  |
| <b>Total funds</b>                                    | 15   | <u>373,534</u>  | <u>325,052</u>  |

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 6 September 2023 and signed on their behalf by:



April Lawlor  
Trustee



Christopher Jullings  
Chairman and Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Charity status

The address of its registered office is:  
Dorking & Orpington Suite,  
House 3  
Lynderswood Farm  
Black Notley  
Essex  
CM77 8JT

These financial statements were authorised for issue by the trustees on 6 September 2023.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Essex Dementia Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Essex Dementia Care**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for 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.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Trade debtors***

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## **Essex Dementia Care**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from donations and legacies

|                                              | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|----------------------------------------------|---------------------------------------|---------------------|
| Donations and legacies;<br>Donations & Gifts | 123,597                               | 123,597             |
| <b>Total for 2023</b>                        | <b>123,597</b>                        | <b>123,597</b>      |
| <b>Total for 2022</b>                        | <b>17,554</b>                         | <b>17,554</b>       |

#### 4 Income from charitable activities

|                  | Unrestricted<br>funds<br>General<br>£ | Total<br>2023<br>£ |
|------------------|---------------------------------------|--------------------|
| Activity centre  | 153,707                               | 153,707            |
| Support Services | 129,421                               | 129,421            |
| Grants           | 78,619                                | 78,619             |
|                  | <u>361,747</u>                        | <u>361,747</u>     |

|                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|-------------------|---------------------------------------|--------------------------|--------------------|
| Activity centre   | 111,173                               | -                        | 111,173            |
| Support Services  | 104,635                               | -                        | 104,635            |
| Travel            | 10,491                                | -                        | 10,491             |
| Furlough Grants   | 7,339                                 | -                        | 7,339              |
| Grants            | 160,064                               | -                        | 160,064            |
| Restricted Grants | -                                     | 28,002                   | 28,002             |
|                   | <u>393,702</u>                        | <u>28,002</u>            | <u>421,704</u>     |

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Investment income

|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Total<br>2023<br>£ |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 1,692                                 | 1,692              |
|                                                                                 | <u>1,692</u>                          | <u>1,692</u>       |
|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Total<br>2022<br>£ |
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 513                                   | 513                |
|                                                                                 | <u>513</u>                            | <u>513</u>         |

#### 6 Expenditure on charitable activities

|                           | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Other Direct Centre costs | 24,672                                | -                        | 24,672             | 15,036             |
| Rent, Rates & Room Hire   | 35,545                                | -                        | 35,545             | 33,737             |
| Repairs & Maintenance     | 84                                    | -                        | 84                 | 220                |
| Office Expenses           | 23,423                                | -                        | 23,423             | 20,819             |
| Printing & Stationery     | 5,054                                 | -                        | 5,054              | 3,104              |
| Allotment                 | -                                     | 3,355                    | 3,355              | 585                |
| Legal & Professional      | 2,182                                 | -                        | 2,182              | 3,816              |
| Staff Travel & Training   | 41,295                                | -                        | 41,295             | 27,771             |
| Accountancy fees          | 1,920                                 | -                        | 1,920              | 2,468              |
| Staff costs               | 274,459                               | 11,000                   | 285,459            | 240,071            |
| Advertising & website     | 777                                   | -                        | 777                | 1,656              |
| Marketing Assistant       | -                                     | -                        | -                  | 944                |
|                           | <u>409,411</u>                        | <u>14,355</u>            | <u>423,766</u>     | <u>350,227</u>     |



## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Employees

The aggregate payroll costs were as follows:

|                                          | 2023<br>£      | 2022<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 270,674        | 237,474        |
| Pension costs                            | 3,785          | 2,598          |
| Other staff costs                        | 40,866         | 27,007         |
|                                          | <u>315,325</u> | <u>267,079</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                             | 2023<br>No | 2022<br>No |
|-----------------------------|------------|------------|
| Average number of employees | <u>20</u>  | <u>21</u>  |

No employee received emoluments of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

#### Key Management Personnel

The Key Management Personnel received remuneration of £65,710 (2022: £57,975)

#### 9 Auditors' remuneration

|                                   | 2023<br>£    | 2022<br>£  |
|-----------------------------------|--------------|------------|
| Audit of the financial statements | <u>1,920</u> | <u>524</u> |

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Debtors

|               | 2023<br>£      | 2022<br>£     |
|---------------|----------------|---------------|
| Trade debtors | 34,129         | 28,351        |
| Prepayments   | 2,240          | 2,344         |
| Other debtors | 103,560        | 3,560         |
|               | <u>139,929</u> | <u>34,255</u> |

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 12 Cash and cash equivalents

|              | 2023<br>£      | 2022<br>£      |
|--------------|----------------|----------------|
| Cash on hand | 672            | 997            |
| Cash at bank | 325,897        | 335,947        |
|              | <u>326,569</u> | <u>336,944</u> |

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

|                                    | 2023<br>£     | 2022<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | -             | 20            |
| Other taxation and social security | 5,831         | 3,734         |
| Other creditors                    | 25,731        | 19,264        |
| Pension scheme creditor            | 995           | 574           |
| Accruals                           | 9,075         | 4,555         |
| Deferred income                    | 51,332        | 18,000        |
|                                    | <u>92,964</u> | <u>46,147</u> |

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 14 Financial guarantee contracts

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount towards the assets of the charity in the event of liquidation.

The amount of the financial guarantee contract is £-.

#### 15 Funds

|                           | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2023<br>£ |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b> |                                 |                            |                            |                                  |
| <i>General</i>            |                                 |                            |                            |                                  |
| Unrestricted              | 297,134                         | 498,036                    | (435,199)                  | 359,971                          |
| <b>Restricted funds</b>   |                                 |                            |                            |                                  |
| Restricted                | <u>27,918</u>                   | <u>-</u>                   | <u>(14,355)</u>            | <u>13,563</u>                    |
| <b>Total funds</b>        | <u>325,052</u>                  | <u>498,036</u>             | <u>(449,554)</u>           | <u>373,534</u>                   |
|                           | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2022<br>£ |
| <b>Unrestricted funds</b> |                                 |                            |                            |                                  |
| <i>General</i>            |                                 |                            |                            |                                  |
| Unrestricted              | 238,789                         | 411,769                    | (353,424)                  | 297,134                          |
| <b>Restricted</b>         |                                 |                            |                            |                                  |
| Restricted                | <u>17,502</u>                   | <u>28,002</u>              | <u>(17,586)</u>            | <u>27,918</u>                    |
| <b>Total funds</b>        | <u>256,291</u>                  | <u>439,771</u>             | <u>(371,010)</u>           | <u>325,052</u>                   |

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# Accounts

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Company registration number: 06820425

Charity registration number: 1129038

# Essex Dementia Care

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

## **Essex Dementia Care**

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## Essex Dementia Care

### Legal and Administrative Information

|                                    |                                                                                                                                                                                                                                    |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                    | Katie Gauden<br>Mike Clements<br>April Lawlor<br>Christopher Jullings<br>Julie Chanel<br>Mhairi Donaldson, Appointed 7th October 2021                                                                                              |
| <b>Charity Registration Number</b> | 1129038                                                                                                                                                                                                                            |
| <b>Company Registration Number</b> | 06820425                                                                                                                                                                                                                           |
| <b>Registered Office</b>           | The charity is incorporated in England.<br>Dorking & Orpington Suite,<br>House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                          |
| <b>Principal Office</b>            | Dorking & Orpington Suite,<br>House 3<br>Lynderswood Farm<br>Black Notley<br>Essex<br>CM77 8JT                                                                                                                                     |
| <b>Independent Examiner</b>        | Richardson & Co Accountants Limited<br>Independent Examiner<br>Cornish & Sussex Suite, House 3<br>Lynderswood Business Park<br>Lynderswood Lane<br>Black Notley<br>Essex<br>CM77 8JT                                               |
| <b>Bankers</b>                     | Santander<br>Bootle, Merseyside L30 4GB<br><br>Shawbrook<br>Brentwood, CM13 3BE<br><br>Virgin Money<br>Newcastle Upon Tyne NE3 4PL<br><br>Nationwide<br>Northampton, NN3 6NW<br><br>Redwood Bank<br>Letchworth Garden City SG6 3TA |

## **Essex Dementia Care**

### **Strategic Report for the Year Ended 31 March 2022**

#### **Achievements and performance**

The experience of dementia is very individual and the provision of one to one opportunities for personalised activities is much needed. So too, for many if not all, are the opportunities for these activities to take place in a social context where the individual is understood not only by the staff but also by other members of the group. Client and family reviews and evaluations indicate a high level of satisfaction with the services received. Activity Centre leaders are experienced activity providers who prepare sessions with imagination and sensitivity. Their leadership demonstrates to staff and volunteers our high standards of dementia care and therapeutic support.

Some clients are happy to take advantage of both types of service and many attend more than one Activity Day Centre a week. Whichever service they have, a wide variety of activities will be arranged, both outdoor and indoors, depending on interests and abilities. Where possible One2One Practitioners are linked to clients with similar interests. Activity Centre clients are assessed for their mobility and skill levels and offered the appropriate session.

This financial year has again been a huge challenge for our clients and staff. We were able to resume our usual operation of running 6 Activity Day Centres weekly on 12 April 2021. We have experienced low attendances since we were able to open largely due to the extreme vulnerability of our clients, catering for an average of just 8 clients at each session (which is less than 50% of our current occupancy level). 11,000 client hours were delivered during the year at our day centres at 296 daily sessions, which compares to the 133 sessions we were able to run during the 2020/21 financial year. Each daily session is for 4.5 - 5 hours and includes a freshly cooked midday meal.

The One2One service was able to be carried out throughout the financial year, it continues to be well used and much appreciated. 4,900 client One2One hours (3,700 2020/21) were delivered during the year at an average of 410 hours per month.

The charity is very grateful to the dedicated volunteers who assist the Activity Centre staff and help to provide empathy and encouragement to the clients. They make it possible for the Centres to be run to a good standard of care and at an affordable fee.

#### **Internal and external factors**

A review of any anticipated change in either law, licensing requirements, relevant financial factors and social change including staffing that may affect the operation of the charity is considered at each Board meeting. Procedures were completed early in the reporting period to ensure compliance with the General Data Protection Regulations introduced in 2018.



# **Essex Dementia Care**

## **Strategic Report for the Year Ended 31 March 2022**

### **Financial review**

#### ***Policy on reserves***

The Trustees have established contingency reserves of £302k with Shawbrook Bank Limited, Nationwide Building Society, Redwood bank and Virgin Money Plc. These reserves would cover up to 11 months operational costs, and to help meet the expected loss in income due to the Covid19 pandemic during the next financial year. All reserves are held in with-interest accounts

#### ***Principal funding sources***

Income is chiefly generated by the services provided. However, the Charity aims to keep the fees at an affordable level and on-going fundraising is necessary both to maintain a secure financial position and have resources to plan for future development. Local Authority Grants made the development of services possible initially and further funding has enabled us to develop our much needed dementia services with confidence. Grants, significant donations from local businesses and individual donations from families and other supporters have played an important part in financing the services.

The Trustees are grateful to Essex County Council, the many grant awarding bodies, and local organisations and individuals who have provided much needed funding during the financial year. This enabled us to survive the Covid19 pandemic and, whilst our income from services provided has been severely reduced, we are confident of returning to pre-pandemic levels by March 2023.

The Trustees are fully aware that the effect of Covid19 restrictions are far from over and have placed an additional £80k into reserves during the financial year to help offset any future income reduction.

Pay policy for senior staff is based on the balance between recognising the commitment made and responsibilities they hold with the limited financial position of the charity.

### **COMPANY STATUS**

Essex Dementia Care is a company limited by guarantee and there is therefore no share capital.

#### **Small company provisions**

This report has been prepared in accordance with the small company's regime under the Companies Act 2006

## **Essex Dementia Care**

### **Strategic Report for the Year Ended 31 March 2022**

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

Our client numbers, and therefore our income streams, are constantly fluctuating and it is crucial to see the long term picture for sustainability. There is the need, therefore, to constantly monitor the cost effectiveness of the services offered. This is going to be imperative following the Covid19 pandemic and the Trustees have devised a restart plan with the aim of getting back to business as usual as soon as possible.

There is a comprehensive 22-24 Essex Dementia Care (EDC) Strategic plan which informs decision-making regarding development and sustainability. EDC has invested quite considerably in marketing during 21/22 and this will continue to be a priority focus in 22/23 and beyond.

##### ***Activities planned to achieve aims***

The Senior Manager and the Care Manager attend events and 'support groups' or 'cafes' to raise awareness and maintain links with other professionals and the Essex County Council Commissioning Service.

The EDC website has been completely refreshed to maximise marketing impact and to promote increased referrals.

To maintain a high quality of service the Senior Manager regularly seeks opportunities for staff training over and above the mandatory certificates especially those for person-centred dementia care. Seeking specific funding for this has been successful and enables the training to be maintained to a high level.

Staff pay reviews are carried out annually. The Trustees recognise a need to acknowledge the commitment given by staff members and continue to ensure that pay rates are attractive and remain competitive in the market. Staff turnover remains extremely low.

There are very productive working relationships within EDC and in the external market.

Forward planning for funding continues to be an important aspect of managing services. A combination of internal fundraising activity and the use of an external fundraiser have proved very successful and will continue to be the fundraising model.

#### **Risk Management**

The risk register is regularly presented at board meetings.

## **Essex Dementia Care**

### **Trustees Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' (Effective from 1 January 2019).

Essex Dementia Care is a charity established as a response to the expressed occupational needs of people with dementia in Essex. There is a wealth of international academic evidence for the essential role of meaningful activity in creating and maintaining good health and well-being for everyone. It is Essex Dementia Care's chief purpose to provide this for families where dementia is present in an environment where the provision of personalised, therapeutic occupation from other sources is limited.

#### **Objectives and activities**

##### ***Aims***

The aim of Essex Dementia Care is to contribute to the health and well-being of families in Essex who are living with dementia and to contribute to the wider community involvement in the dementia agenda. Our goal is to help as many people as possible.

##### ***Objectives, strategies and activities***

###### ***Objectives***

These aims are achieved through:

1. The provision of therapeutic activities to people with dementia and such direct care as is deemed to be a relevant part of those activities
2. The provision of respite, support and information to family and informal carers.
3. Working with other independent, private and voluntary groups to promote the access and availability of specialist services that support people living with dementia as well as their families and carers.
4. Raising public awareness of the nature of dementia and of quality dementia care.

How this is achieved

The Care Manager responds to requests for services by making a home visit and assessing the clients' occupational profiles and care needs. A personal care programme is developed and monitored over time. Our carefully recruited and trained Practitioners facilitate activities that will reflect the individual's choice and interests within their current capabilities. Self-esteem is enhanced and an interest in living, within the limitations resulting from dementia, generated. The Practitioner becomes the friend who enables these activities to take place. To help maintain this confidence considerable effort is made to reduce to an absolute minimum the changes in those Practitioners allocated to attend any one client.

The client's family plays an active role in the Care Planning process and their needs for support; information and respite are recognised in the decision making.

Links with other professional bodies, voluntary sector groups or other interested organisations provide opportunities for raising awareness of both the need and opportunities for good dementia care in the community and also become the springboard for fundraising events.

## **Essex Dementia Care**

### **Trustees Report**

#### ***Public benefit***

The Trustees can confirm that they have paid due regard to the guidance of the Charity Commission in relation to public benefit.

#### **Structure, governance and management**

##### ***Nature of governing document***

The governing document is the organisation's Memorandum and Articles of Association dated 9 February 2009, as amended by special resolution dated 26 March 2009.

##### ***Recruitment and appointment of trustees***

The appointment of Trustees is by having regard to the job description and person specification and by interview of interested parties.

One new trustee, Mhairi Donaldson, was appointed. Mhairi brings huge experience to the current Trustee board, being Associate Clinical Director of Psychological Services at Essex Partnership University NHS Foundation Trust.

##### ***Induction and training of trustees***

When interest in becoming a Trustee is shown there will be a period of observing at meetings before further commitment on either side is made.

##### ***Organisational structure***

The organisation is governed by a Board of Trustees. The day to day running and strategic input is provided by the Senior Manager, Kelly Bleasdale, who is supported by the Care Manager, a service coordinator and a part-time Marketing Assistant to assist pushing our marketing strategy.

##### ***Related Parties***

There are no related or connected charities.

##### ***Risks and management of those risks***

Investment activity will not be undertaken by the Charity at the present time.

## Essex Dementia Care

### Trustees Report

#### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Essex Dementia Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 1 September 2022 and signed on its behalf by:



.....  
Christopher Jullings  
Chairman and Trustee

## Essex Dementia Care

### Independent Examiner's Report to the trustees of Essex Dementia Care ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Essex Dementia Care 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Essex Dementia Care as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



.....  
Maria Richardson FCCA  
Independent Examiner

Cornish & Sussex Suite, House 3  
Lynderswood Business Park  
Lynderswood Lane  
Black Notley  
Essex  
CM77 8JT

1 September 2022

## Essex Dementia Care

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 17,554                     | -                        | 17,554             |
| Charitable activities              | 4    | 365,785                    | 28,002                   | 393,787            |
| Investment income                  | 5    | 513                        | -                        | 513                |
| Total income                       |      | <u>383,852</u>             | <u>28,002</u>            | <u>411,854</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Raising funds                      |      | (20,783)                   | -                        | (20,783)           |
| Charitable activities              | 6    | <u>(332,641)</u>           | <u>(17,586)</u>          | <u>(350,227)</u>   |
| Total expenditure                  |      | <u>(353,424)</u>           | <u>(17,586)</u>          | <u>(371,010)</u>   |
| Net income                         |      | <u>30,428</u>              | <u>10,416</u>            | <u>40,844</u>      |
| Net movement in funds              |      | 30,428                     | 10,416                   | 40,844             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | <u>238,790</u>             | <u>17,502</u>            | <u>256,292</u>     |
| Total funds carried forward        | 14   | <u>269,218</u>             | <u>27,918</u>            | <u>297,136</u>     |
|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 20,727                     | -                        | 20,727             |
| Charitable activities              | 4    | 365,533                    | -                        | 365,533            |
| Investment income                  | 5    | <u>1,268</u>               | <u>-</u>                 | <u>1,268</u>       |
| Total income                       |      | <u>387,528</u>             | <u>-</u>                 | <u>387,528</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Raising funds                      |      | (22,571)                   | -                        | (22,571)           |
| Charitable activities              | 6    | <u>(331,291)</u>           | <u>(311)</u>             | <u>(331,602)</u>   |
| Total expenditure                  |      | <u>(353,862)</u>           | <u>(311)</u>             | <u>(354,173)</u>   |
| Net income/(expenditure)           |      | <u>33,666</u>              | <u>(311)</u>             | <u>33,355</u>      |
| Net movement in funds              |      | 33,666                     | (311)                    | 33,355             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | <u>205,124</u>             | <u>17,813</u>            | <u>222,937</u>     |
| Total funds carried forward        | 14   | <u>238,790</u>             | <u>17,502</u>            | <u>256,292</u>     |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

The notes on pages 11 to 17 form an integral part of these financial statements.

## Essex Dementia Care

(Registration number: 06820425)  
Balance Sheet as at 31 March 2022

|                                                       | Note | 2022<br>£       | 2021<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Current assets</b>                                 |      |                 |                 |
| Debtors                                               | 10   | 34,255          | 22,261          |
| Cash at bank and in hand                              | 11   | <u>336,944</u>  | <u>288,757</u>  |
|                                                       |      | 371,199         | 311,018         |
| <b>Creditors: Amounts falling due within one year</b> | 12   | <u>(74,064)</u> | <u>(54,726)</u> |
| <b>Net assets</b>                                     |      | <u>297,135</u>  | <u>256,292</u>  |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Restricted income funds</b>                        |      |                 |                 |
| Restricted funds                                      |      | 27,918          | 17,502          |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted funds                                    |      | <u>269,217</u>  | <u>238,790</u>  |
| <b>Total funds</b>                                    | 14   | <u>297,135</u>  | <u>256,292</u>  |

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 1 September 2022 and signed on their behalf by:



April Lawlor  
Trustee



Christopher Jullings  
Chairman and Trustee

The notes on pages 11 to 17 form an integral part of these financial statements.



## **Essex Dementia Care**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **1 Charity status**

The address of its registered office is:  
Dorking & Orpington Suite,  
House 3  
Lynderswood Farm  
Black Notley  
Essex  
CM77 8JT

These financial statements were authorised for issue by the trustees on 1 September 2022.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Essex Dementia Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Essex Dementia Care**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for 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.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Trade debtors***

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### ***Cash and cash equivalents***

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Essex Dementia Care**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 3 Income from donations and legacies

|                                              | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|----------------------------------------------|---------------------------------------|---------------------|
| Donations and legacies;<br>Donations & Gifts | 17,554                                | 17,554              |
| <b>Total for 2022</b>                        | <b>17,554</b>                         | <b>17,554</b>       |
| <b>Total for 2021</b>                        | <b>20,727</b>                         | <b>20,727</b>       |

#### 4 Income from charitable activities

|                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|-------------------|---------------------------------------|--------------------------|--------------------|
| Activity centre   | 111,173                               | -                        | 111,173            |
| Support Services  | 104,635                               | -                        | 104,635            |
| Travel            | 10,491                                | -                        | 10,491             |
| Furlough Grants   | 7,339                                 | -                        | 7,339              |
| Grants            | 132,147                               | -                        | 132,147            |
| Restricted Grants | -                                     | 28,002                   | 28,002             |
|                   | <b>365,785</b>                        | <b>28,002</b>            | <b>393,787</b>     |

|                  | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ |
|------------------|---------------------------------------|--------------------|
| Activity centre  | 53,101                                | 53,101             |
| Support Services | 83,283                                | 83,283             |
| Travel           | 2,191                                 | 2,191              |
| Furlough Grants  | 50,120                                | 50,120             |
| Grants           | 176,838                               | 176,838            |
|                  | <b>365,533</b>                        | <b>365,533</b>     |

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Investment income

|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Total<br>2022<br>£ |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 513                                   | 513                |
|                                                                                 | <u>513</u>                            | <u>513</u>         |
|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Total<br>2021<br>£ |
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 1,268                                 | 1,268              |
|                                                                                 | <u>1,268</u>                          | <u>1,268</u>       |

#### 6 Expenditure on charitable activities

|                           | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Other Direct Centre costs | 15,036                                | -                        | 15,036             | 6,027              |
| Rent, Rates & Room Hire   | 33,737                                | -                        | 33,737             | 21,348             |
| Repairs & Maintenance     | 220                                   | -                        | 220                | 87                 |
| Office Expenses           | 20,819                                | -                        | 20,819             | 28,378             |
| Printing & Stationery     | 3,104                                 | -                        | 3,104              | 3,383              |
| Allotment                 | -                                     | 585                      | 585                | 311                |
| Legal & Professional      | 3,816                                 | -                        | 3,816              | 3,780              |
| Staff Travel & Training   | 27,771                                | -                        | 27,771             | 17,297             |
| Marketing Assistant       | -                                     | 944                      | 944                | -                  |
| Volunteer Expenses        | -                                     | -                        | -                  | 474                |
| Accountancy fees          | 2,468                                 | -                        | 2,468              | -                  |
| Staff costs               | 224,013                               | 16,058                   | 240,071            | 249,921            |
| Advertising & website     | 1,656                                 | -                        | 1,656              | 596                |
|                           | <u>332,640</u>                        | <u>17,587</u>            | <u>350,227</u>     | <u>331,602</u>     |

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 8 Employees

The aggregate payroll costs were as follows:

|                                          | 2022<br>£      | 2021<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 237,474        | 247,394        |
| Other staff costs                        | <u>27,007</u>  | <u>17,147</u>  |
|                                          | <u>264,481</u> | <u>264,541</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                             | 2022<br>No | 2021<br>No |
|-----------------------------|------------|------------|
| Average number of employees | <u>21</u>  | <u>24</u>  |

No employee received emoluments of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

#### **Key Management Personnel**

The Key Management Personnel received remuneration of £57,975 (2021: £56,858)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Debtors

|               | 2022<br>£     | 2021<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 28,351        | 16,343        |
| Prepayments   | 2,344         | 2,008         |
| Other debtors | <u>3,560</u>  | <u>3,910</u>  |
|               | <u>34,255</u> | <u>22,261</u> |

#### 11 Cash and cash equivalents

|              | 2022<br>£      | 2021<br>£      |
|--------------|----------------|----------------|
| Cash on hand | 997            | 505            |
| Cash at bank | <u>335,947</u> | <u>288,252</u> |
|              | <u>336,944</u> | <u>288,757</u> |

## Essex Dementia Care

### Notes to the Financial Statements for the Year Ended 31 March 2022

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

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 20            | -             |
| Other taxation and social security | 3,734         | 3,228         |
| Other creditors                    | 19,264        | 12,458        |
| Pension scheme creditor            | 574           | 639           |
| Accruals                           | 4,555         | 2,352         |
| Deferred income                    | 45,917        | 36,049        |
|                                    | <u>74,064</u> | <u>54,726</u> |

#### 13 Financial guarantee contracts

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount towards the assets of the charity in the event of liquidation.

The amount of the financial guarantee contract is £10.

#### 14 Funds

|                           | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2022<br>£ |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b> |                                 |                            |                            |                                  |
| General                   | 238,790                         | 383,851                    | (353,424)                  | 269,217                          |
| <b>Restricted funds</b>   | <u>17,502</u>                   | <u>28,002</u>              | <u>(17,586)</u>            | <u>27,918</u>                    |
| <b>Total funds</b>        | <u>256,292</u>                  | <u>411,853</u>             | <u>(371,010)</u>           | <u>297,135</u>                   |
|                           | Balance at 1<br>April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2021<br>£ |
| <b>Unrestricted funds</b> |                                 |                            |                            |                                  |
| General                   | 205,124                         | 387,528                    | (353,862)                  | 238,790                          |
| <b>Restricted funds</b>   | <u>17,813</u>                   | <u>-</u>                   | <u>(311)</u>               | <u>17,502</u>                    |
| <b>Total funds</b>        | <u>222,937</u>                  | <u>387,528</u>             | <u>(354,173)</u>           | <u>256,292</u>                   |

#### 15 Related party transactions

There were no related party transactions in the year.

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# Accounts

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# **ESSEX DEMENTIA CARE**

Charity number: 1129038

Company registration number: 06820425

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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# **ESSEX DEMENTIA CARE**

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## ESSEX DEMENTIA CARE

### LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

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|                             |                                                                                                                                                                                                                          |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | Chris Jullings<br>April Lawlor<br>Mike Clements<br>Sylvia Gaspar resigned 2 November 2020<br>Beverley Jones resigned 2 November 2020<br>Julie Chanel appointed 2 November 2020<br>Katie Gauden appointed 2 November 2020 |
| <b>Charity number</b>       | 1129038                                                                                                                                                                                                                  |
| <b>Company number</b>       | 06820425                                                                                                                                                                                                                 |
| <b>Principal address</b>    | Dorking & Orpington Suite<br>House 3 Lynderswood Farm<br>Lynderswood Lane<br>Black Notley, Braintree<br>Essex<br>CM77 8JT                                                                                                |
| <b>Registered office</b>    | Dorking & Orpington Suite<br>House 3 Lynderswood Farm<br>Lynderswood Lane<br>Black Notley, Braintree<br>Essex<br>CM77 8JT                                                                                                |
| <b>Independent examiner</b> | Richardson & Co Accountants Limited<br>Registered number 11714422 England and Wales.<br>Cornish & Sussex Suite<br>House 3 Lynderswood Farm<br>Lynderswood Lane<br>Black Notley, Braintree<br>Essex<br>CM77 8JT           |
| <b>Bankers</b>              | Santander, Bootle, Merseyside, L30 4GB<br>Shawbrook bank, Brentwood, CM13 3BE<br>Nationwide Building Society, Northampton, NN3 6NW<br>Virgin Money, Newcastle upon Tyne, NE3 4PL                                         |

# **ESSEX DEMENTIA CARE**

## **TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and reporting by Charities' (Effective from 1 January 2019).

Essex Dementia Care is a charity established as a response to the expressed occupational needs of people with dementia in Essex. There is a wealth of international academic evidence for the essential role of meaningful activity in creating and maintaining good health and well-being for everyone. It is Essex Dementia Care's chief purpose to provide this for families where dementia is present in an environment where the provision of personalised, therapeutic occupation from other sources is limited.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The governing document is the organisation's Memorandum and Articles of Association dated 9 February 2009, as amended by special resolution dated 26 March 2009.

#### **Recruitment and appointment of new Trustees**

The appointment of Trustees is by having regard to the job description and person specification and by interview of interested parties.

Two of our trustees, Sylvia Gaspar and Beverley Jones, resigned during the financial year and the Trustees thank them for the services.

Two new trustees, Julie Chanel and Katie Gauden, were appointed recognizing that marketing the services of Essex Dementia Care is going to be a key driver in making the best use of our services once the restrictions placed on us by the Covid19 lockdowns are over.

When interest in becoming a Trustee is shown there will be a period of observing at meetings before further commitment on either side is made.

#### **Operational Structure**

The organisation is managed by a Board of Trustees. The day to day running and strategic input is provided by the Senior Manager, Kelly Bleasdale, who is supported by the Care Manager and 2 service coordinators. In addition, we have appointed a part-time Marketing Assistant to assist pushing our marketing strategy.

#### **Related Parties**

There are no related or connected charities.

**Investment activity** will not be undertaken by the Charity at the present time.

## **ESSEX DEMENTIA CARE**

### **TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Reserves Policy**

The Trustees have established contingency reserves of £222k with Shawbrook Bank Limited, Nationwide Building Society and Virgin Money Plc. These reserves would cover up to 5 months operational costs, and to help meet the expected loss in income due to the Covid19 pandemic during the next financial year. All reserves are held in with-interest accounts

#### **Planning for the future.**

Our client numbers, and therefore our income streams, are constantly fluctuating and it is crucial to see the long term picture for sustainability. There is the need, therefore, to constantly monitor the cost effectiveness of the services offered. This is going to be imperative following the Covid19 pandemic and the Trustees have devised a restart plan with the aim of getting back to business as usual as soon as possible.

A strategy and business plan has been agreed which will inform decisions regarding development and sustainability. Marketing will be a focus for activity in the coming year.

It is evident that there is more competition for carer and client support facilities. Essex Dementia Care services are specifically therapeutic activity based and clear marketing is essential if this speciality is to be fully recognised as the service of choice.

The Senior Manager and the Care Manager attend events and Support Groups or Cafes to raise awareness and maintain links with other professionals and Essex County Council Commissioning Service.

The website has been fully upgraded to have maximum impact in marketing and providing referral information.

To maintain a high quality of service the Senior Manager regularly seeks opportunities for staff training over and above the mandatory certificates especially those for person centred dementia care. Seeking specific funding for this has been successful and enables the training to be maintained to a high level.

Staff pay reviews are carried out annually. The Trustees recognise a need to acknowledge the commitment given by staff members and wish to keep pay levels as near to market rates as possible.

Good working relationships between the Managers and the Service Co-ordinators enables the steady improvement in operational efficiency.

Forward planning for funding needs continues to be an important aspect of managing services, and good communication with the Fundraiser leads to appropriate sources being approached with considerable success.

#### **Risk management**

The risk register is regularly presented at Board meetings.

# **ESSEX DEMENTIA CARE**

## **TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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### **OBJECTIVES AND ACTIVITIES**

#### **Aims**

The ultimate aim of Essex Dementia Care is to contribute to the health and well-being of families in Essex who are living with dementia and to contribute to the wider community involvement in the dementia agenda.

#### **Objectives**

These aims are achieved through:

1. Provision of therapeutic activities to people with dementia and such direct care as is deemed to be a relevant part of those activities
2. The provision of respite, support and information to family carers.
3. Working with other independent, private and voluntary groups to promote the access and availability of specialist services that support people living with dementia as well as their families and carers.
4. Raising public awareness of the nature of dementia and of quality dementia care.

#### **How this is achieved**

The Care Manager responds to requests for services by making a home visit and assessing the clients' occupational profiles and care needs. A personal care programme is developed and monitored over time. Our carefully recruited and trained Practitioners facilitate activities that will reflect the individual's choice and interests within their current capabilities. Self-esteem is enhanced and an interest in living, within the limitations resulting from dementia, generated. The Practitioner becomes the friend who enables these activities to take place. To help maintain this confidence considerable effort is made to reduce to an absolute minimum the changes in those Practitioners allocated to attend any one client.

The client's family plays an active role in the Care Planning process and their needs for support; information and respite are recognised in the decision making.

Links with other professional bodies, voluntary sector groups or other interested organisations provide opportunities for raising awareness of both the need and opportunities for good dementia care in the community and also become the springboard for fundraising events.

#### **Public benefit**

The Trustees can confirm that they have paid due regard to the guidance of the Charity Commission in relation to public benefit.

## **ESSEX DEMENTIA CARE**

### **TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Achievement and Performance**

The experience of dementia is very individual and the provision of one to one opportunities for personalised activities is much needed. So too, for many if not all, are the opportunities for these activities to take place in a social context where the individual is understood not only by the staff but also by other members of the group. Client and family reviews and evaluations indicate a high level of satisfaction with the services received. Activity Centre leaders are experienced activity providers who prepare sessions with imagination and sensitivity. Their leadership demonstrates to staff and volunteers our high standards of dementia care and therapeutic support.

Some clients are happy to take advantage of both types of service and many attend more than one Activity Day Centre a week. Whichever service they have, a wide variety of activities will be arranged, both outdoor and indoors, depending on interests and abilities. Where possible One2One Practitioners are linked to clients with similar interests. Activity Centre clients are assessed for their mobility and skill levels and offered the appropriate session.

This financial year has been a huge challenge for our clients and staff. Our usual operation of running 6 Activity Day Centres weekly was severely curtailed due to the pandemic, and we were only able to open our centres between Covid19 lockdowns (July 2020 till December 2020). We experienced low attendances when we were able to open largely due to the extreme vulnerability of our clients, catering for an average of just 7 clients at each session (which is less than 50% of our current occupancy level). 4,500 client hours were delivered during the year at our day centres at 133 daily sessions, which compares to the 306 sessions we would normally expect to run. Each daily session is for 4.5 - 5 hours and includes a freshly cooked midday meal.

Although the One2One service was unable to be carried out until July 2020 due to Covid19 restrictions, it continues to be well used and much appreciated. Despite losing the first 3 months due to the Covid19 pandemic, 3,700 client One2One hours were delivered during the year at an average of 410 hours per month.

The charity is very grateful to the dedicated volunteers who assist the Activity Centre staff and help to provide empathy and encouragement to the clients. They make it possible for the Centres to be run to a good standard of care and at an affordable fee.

#### **Internal and external factors**

A review of any anticipated change in either law, licensing requirements, relevant financial factors and social change including staffing that may affect the operation of the charity is considered at each Board meetings. Procedures were completed early in the reporting period to ensure compliance with the General Data Protection Regulations introduced in 2018.



## ESSEX DEMENTIA CARE

### TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

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#### FINANCIAL REVIEW

##### Principal funding sources

Income is chiefly generated by the services provided. However, the Charity aims to keep the fees at an affordable level and on-going fundraising is necessary both to maintain a secure financial position and have resources to plan for future development. Local Authority Grants made the development of services possible initially and further funding has enabled us to develop our much needed dementia services with confidence. Grants, significant donations from local businesses and individual donations from families and other supporters have played an important part in financing the services. With the continued growth of the organisation's services a more focused fundraising program has been developed.

The Trustees are grateful to Braintree Council, Essex County Council, The Charities Aid Foundation and numerous other organisations that provided much needed Covid19 specific funding totaling £130k which has enabled us to survive whilst our income from services provided was severely curtailed.

The Trustees are fully aware that the Covid19 restrictions are far from over and will have an impact into 2021/2022 financial year and possibly beyond. Consequently an additional £55k was placed into reserves during the financial year to help offset any future income reduction.

**Pay policy for senior staff** is based on the balance between recognising the commitment made and responsibilities they hold with the limited financial position of the charity.

#### COMPANY STATUS

Essex Dementia Care is a company limited by guarantee and there is therefore no share capital.

##### Small company provisions

This report has been prepared in accordance with the small company's regime under the Companies Act 2006

Approved by the Board and signed on its behalf by:

Mr. C K Jullings  
Chair to Trustees

Date: .....

*CK Jullings*  
*28/6/21*



# ESSEX DEMENTIA CARE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

|                                                    | Note | Unrestricted<br>Total<br>£ | Restricted<br>Total<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|----------------------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b><u>Incoming resources</u></b>                   |      |                            |                          |                    |                    |
| Donations and legacies                             | 2    | 20,416                     | 311                      | 20,727             | 39,959             |
| Charitable activities                              | 4    | 315,413                    | -                        | 315,413            | 345,333            |
| Income from investments                            | 3    | 1,268                      | -                        | 1,268              | 1,062              |
| <b>Total incoming resources</b>                    |      | <b>337,097</b>             | <b>311</b>               | <b>337,408</b>     | <b>386,354</b>     |
| <b><u>Expenditure on charitable activities</u></b> |      |                            |                          |                    |                    |
| Charitable activities                              | 5    | 281,171                    | 311                      | 281,482            | 416,578            |
| Expenditure on raising funds                       |      | 22,571                     | -                        | 22,571             | 7,028              |
| <b>Total resources expended</b>                    |      | <b>303,742</b>             | <b>311</b>               | <b>304,053</b>     | <b>423,605</b>     |
| <b>Net incoming resources<br/>before transfers</b> |      | <b>33,355</b>              | <b>-</b>                 | <b>33,355</b>      | <b>(37,252)</b>    |
| <b>Transfer between funds</b>                      |      | <b>-</b>                   | <b>-</b>                 | <b>-</b>           | <b>-</b>           |
| <b>Net income/(expenditure) for year</b>           |      | <b>33,355</b>              | <b>-</b>                 | <b>33,355</b>      | <b>(37,252)</b>    |
| <b>Fund balances at 1 April 2020</b>               |      | <b>222,937</b>             | <b>-</b>                 | <b>222,937</b>     | <b>260,189</b>     |
| <b>Fund balances at 31 March 2021</b>              |      | <b>256,292</b>             | <b>-</b>                 | <b>256,292</b>     | <b>222,937</b>     |

Notes on pages 9 to 12 are part of these accounts

# ESSEX DEMENTIA CARE

## BALANCE SHEET AS AT 31 MARCH 2021

|                                                | Note | 2021<br>£             | 2020<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 9    | 22,261                | 37,894                |
| Cash at bank and in hand                       |      | 288,757               | 205,230               |
|                                                |      | <u>311,018</u>        | <u>243,124</u>        |
| <b>Current liabilities</b>                     |      |                       |                       |
| Creditors: amounts falling due within one year | 8    | 54,726                | 20,187                |
| <b>Net current assets</b>                      |      | <u>256,292</u>        | <u>222,937</u>        |
| <b>Total assets less total liabilities</b>     |      | <u><u>256,292</u></u> | <u><u>222,937</u></u> |
| <b>Income funds</b>                            |      |                       |                       |
| Unrestricted funds                             |      | 256,292               | 222,937               |
| Restricted funds                               |      | -                     | -                     |
|                                                |      | <u><u>256,292</u></u> | <u><u>222,937</u></u> |

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

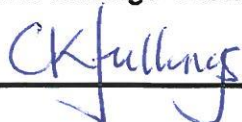
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The directors declare that they have approved the accounts above on:

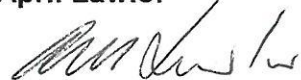
Chris Jullings Chair

Date

 28/6/21

April Lawlor

Date

 24.6.21

## ESSEX DEMENTIA CARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 1. Accounting policies

##### **Basis of the preparation of the accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Cash flow**

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

##### **Incoming resources**

Grants receivable are recognised in the accounts when conditions for their receipt are satisfied. Grants with conditions attached to their use are included in restricted funds. Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable.

##### **Resources expended**

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources.

Costs classified as governance relate to the general running of the charity and include the operations of the Board of Trustees and addressing constitutional audit and other statutory matters.

Resources expended include attributable VAT, which cannot be recovered.

| 2. Donations and legacies | Unrestricted  | Restricted | 2021          | 2020          |
|---------------------------|---------------|------------|---------------|---------------|
|                           | £             | £          | £             | £             |
| Donations and gifts       | 20,416        | 311        | 20,727        | 39,959        |
|                           | <u>20,416</u> | <u>311</u> | <u>20,727</u> | <u>39,959</u> |

## ESSEX DEMENTIA CARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

| 3. Income from investments | Unrestricted   | Restricted | 2021           | 2020           |
|----------------------------|----------------|------------|----------------|----------------|
|                            | £              | £          | £              | £              |
| Interest receivable        | 1,268          | -          | 1,268          | 1,062          |
|                            |                |            |                |                |
| 4. Charitable activities   | Unrestricted   | Restricted | 2021           | 2020           |
|                            | £              | £          | £              | £              |
| Drop in                    | 53,101         | -          | 53,101         | 163,115        |
| Travel                     | 2,191          | -          | 2,191          | 22,877         |
| Support service fees       | 83,283         | -          | 83,283         | 136,741        |
| Grants                     | 176,838        | -          | 176,838        | 22,599         |
|                            | <b>315,413</b> | <b>-</b>   | <b>315,413</b> | <b>345,333</b> |

5. Total expenditure on charitable activities See page 12

6. Trustees

None of the trustees received any remuneration during the year.

7. Employees

|                    | 2021           | 2020           |
|--------------------|----------------|----------------|
|                    | £              | £              |
| Wages and salaries | 199,801        | 268,785        |
|                    | <b>199,801</b> | <b>268,785</b> |

No staff were paid more than £60,000 per annum.

The average number of employees for the period was as follows:

| 2021      | 2020      |
|-----------|-----------|
| No.       | No.       |
| <b>24</b> | <b>25</b> |

**Key management personnel**

During the year, total remuneration of £56,858 (2020 £53,841.90) was paid to key management personnel. The remuneration of key management personnel is decided upon and authorised by the trustees.

## ESSEX DEMENTIA CARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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**8. Creditors: amounts falling due within one year**

|                                | <b>2021</b>   | <b>2020</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| Trade creditors                | 2,352         | 2,318         |
| Wages creditor Net of Furlough | 12,458        | -             |
| Taxation and social security   | 3,867         | 57            |
| Accruals and deferred income   | 36,049        | 17,813        |
|                                | <b>54,726</b> | <b>20,187</b> |

**9. Debtors**

|                                | <b>2021</b>   | <b>2020</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| Trade debtors                  | 16,343        | 30,664        |
| Prepayments and accrued income | 2,008         | -             |
| Other debtors                  | 3,910         | 7,229         |
|                                | <b>22,261</b> | <b>37,894</b> |

**10. Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**11. Related parties**

There were no related parties within the year.

**12. Going concern**

The charity is operating on a going concern basis.

## ESSEX DEMENTIA CARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 5. Analysis of Support Costs

|                                | Support<br>Services | Centre<br>Expenditure | Governance | Other<br>Expenditure | Total<br>2021  | Total<br>2020  |
|--------------------------------|---------------------|-----------------------|------------|----------------------|----------------|----------------|
|                                | £                   | £                     | £          | £                    | £              | £              |
| Staff costs                    | 199,801             | -                     | -          | -                    | 199,801        | 268,785        |
| Other direct costs             | -                   | 6,027                 | -          | -                    | 6,027          | 50,289         |
| Rent and rates                 | 12,048              | 9,300                 | -          | -                    | 21,348         | 10,403         |
| Repairs and maintenance        | 87                  | -                     | -          | -                    | 87             | 6,222          |
| Office expenses                | 23,284              | 5,274                 | -          | -                    | 28,558         | 21,502         |
| Printing, posting & stationery | 3,203               | -                     | -          | -                    | 3,203          | 2,411          |
| Allotment expenses             | 311                 | -                     | -          | -                    | 311            | 2,495          |
| Advertising and promotion      | 6                   | -                     | -          | -                    | 6              | 553            |
| Accountancy fees               | -                   | -                     | -          | -                    | -              | 420            |
| Legal and professional costs   | 3,780               | -                     | -          | -                    | 3,780          | 3,550          |
| Staff travel and training      | 17,297              | -                     | -          | -                    | 17,297         | 48,601         |
| Website costs                  | 590                 | -                     | -          | -                    | 590            | 1,236          |
| Volunteer expenses             | 474                 | -                     | -          | -                    | 474            | 109            |
|                                | <u>260,881</u>      | <u>20,601</u>         | <u>-</u>   | <u>-</u>             | <u>281,482</u> | <u>416,578</u> |

Staff cost: £0 (2020: £2,500) restricted expense, £232,201 (2020: £266,285) unrestricted expense.

Other direct costs: £0 (2020: £Nil) restricted expense, £0 (2020: £Nil) unrestricted expense.

Allotment expenses £311 (2020: £2,495) was restricted expenses

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ESSEX DEMENTIA CARE**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2021, which are set out on pages 7 to 12.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply, and that an independent examination is required. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures specified in the general Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

### **Basis of independent examiners' statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

### **Independent examiners' statement**

In connection with our examination, no matter has come to my attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 130 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Maria C Richardson BA FCCA  
Richardson & Co Accountants  
Cornish & Sussex Suite  
House 3  
Lynderswood Business Park  
Black Notley  
Essex  
CM77 8JT



10<sup>th</sup> June 2021