



Essex Dementia Care

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

Essex Dementia Care

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Essex Dementia Care

Legal and Administrative Information

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

Essex Dementia Care

Strategic Report for the Year Ended 31st 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 31st 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 31st 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 31st 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 11th 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



10th 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
Income and Endowments from:						
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
Expenditure on:						
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
Reconciliation of funds						
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
Current assets		£	£
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)
Net assets		<u>436,001</u>	<u>373,534</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds	15	342,223	359,970
Restricted income funds			
Restricted funds	15	10,778	13,563
Endowment Funds			
Endowment Funds	15	83,000	
Total funds	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 11th 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 Funds £	Restricted funds	Endowment Funds	Total 2024 £	Total 2023
Donations and legacies; Donations and Gifts	21,956	-	-	21,956	123,597
Total for 2024	21,956	-	-	21,956	123,597

4 Income from charitable activities

	Unrestricted Funds £	Restricted funds	Endowment Funds	Total 2024 £	Total 2023 £
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
	417,704	-	-	417,704	361,747

5 Investment income

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

Essex Dementia Care

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

6 Expenditure on charitable activities

	Unrestricted Funds	Restricted funds	Endowment Funds	Total 2024	Total 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 £	2023 £
Staff costs during the year were:		
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 1 st April 2023	Incoming resources	Resources expended	Balance at 31 st March 2024	Balance at 31st March 2023
Unrestricted funds					
Unrestricted	359,970	493,273	(511,020)	342,223	359,970
Restricted funds					
Allotment	13,563	-	(2,785)	10,778	13,563
Endowment Funds					
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>