

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

PLANT & CO LIMITED

Chartered Accountants
17 Lichfield Street
Stone
Staffordshire
ST15 8NA

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

COMPANY INFORMATION

Directors	Mrs. D Sharp Mr. R Sharp Mr. D Godden Mr. M Creek Mr. D Degg
Company number	07228424
Registered office	3 Hartwell Grove Stafford Staffordshire UK ST16 1RW
Accountants	Plant & Co Limited 17 Lichfield Street Stone Staffordshire ST15 8NA

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

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MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 APRIL 2022

The directors present their annual report and financial statements for the year ended 30 April 2022.

Principal activities

MASE, Monthly Alzheimer's Support Evening, is an independent charity working to support people affected by Alzheimer's/Dementia and their Carers. The MASE has developed a service that is popular, which is evidenced by the increasing numbers attending the four Groups.

There are no paid personnel in the MASE; a loyal team of 35 Volunteers, which includes the 5 Trustees, run the four MASE Groups. MASE also provides transport for Carers and their cared for to attend.

Deliveries of meals to Carers and their cared for continued until the end of June 2021, by which time we had delivered some 6,000 meals to our most vulnerable people at a total cost of some £31K. The Groups restarted in July 2021, returning to the original concept of the MASE. To ensure the buffet was presented in a 'Covid-Safe' way, we purchased special containers, ensured that only the caterer touched the food, and it was then presented to our Carers and their cared for in sealed containers. This 'Covid-Safe' method encountered additional costs to the MASE of approximately £5K per year. Stafford Group closed for several reasons in July 2021. The main reason being that we lost 7 Volunteers from the Group for personal reasons which made it untenable to run the Group safely.

At the beginning of March this year, we were informed by The Staffordshire University Academy, we could not use their Hall as, due to a clerical error, it had been double booked and therefore had to search for a new venue for our Group. This caused a great deal of inconvenience, not only to the Trustees and volunteers, but more importantly to the Carers and their cared for. At a considerable cost to the Charity we had to find another venue, revise, and reprint all our leaflets and advertising and contact all our Carers to inform them that the Group would be moving to a Church Hall in Heath Hayes. Thankfully the transition, although very cumbersome, went smoothly and Heath Hayes Group has now been successfully running now since March 2022.

Trustees were delighted to learn that the Mid Counties Co-operative would be continuing to Partner the MASE until the end of 2022. The support from the Mid Counties Co-operative has been invaluable to the MASE Groups over the last few years and we send our sincere thanks to everyone at the stores and the offices who have been involved with MASE over the years.

Links continue with professional agencies, such as Alzheimer's Research, The Alzheimer's Society, Dementia UK, and Age UK. As the popularity of the MASE increases Care Homes, Care Agencies, and Universities dealing with Health & Social Care invite us to make presentations to their new recruits, so that they too can promote the work we do. Many Carers are also willing to assist with questionnaires/surveys that Universities are undertaking on Dementia.

After Covid we are pleased that visits from professional organisations to the Groups are now restarting. We still have a Legal Advisor present at each group and occasionally representation from The Alzheimer's Society who attend to offer advice and support to Carers. St John's/First Responders continue to attend each of the Groups.

The Five Trustees of the MASE Group ensure the MASE Carers and their cared for are a priority, channels of communication are kept open and ensure we do all we can to keep our people safe.

The nervousness of Covid is still out there, however we have seen a definite increase in the number of new people attending the Groups. If people struggle to get into the MASE we arrange for reputable taxi's and other transport to bring them in to the Groups and take them home safely.

With the incredible rise in costs of electricity we are more conscious than ever that the MASE will have to review certain elements of the way the Groups are run. However, Trustees are confident that our groups will continue in the future and our people will still receive the same level of care and attention as in the past.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mrs. D Sharp
Mr. R Sharp
Mr. D Godden
Mr. M Creek
Mr. D Degg

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

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Mrs. D Sharp
Director

.....
Mr. R Sharp
Director

.....
Mr. D Godden
Director

.....
Mr. M Creek
Director

.....
Mr. D Degg
Director

Date:

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED FOR THE YEAR ENDED 30 APRIL 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Monthly Alzheimer's Support Evening Limited for the year ended 30 April 2022 which comprise the statement of income and retained earnings, the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made solely to the Board of Directors of Monthly Alzheimer's Support Evening Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Monthly Alzheimer's Support Evening Limited and state those matters that we have agreed to state to the Board of Directors of Monthly Alzheimer's Support Evening Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Monthly Alzheimer's Support Evening Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Monthly Alzheimer's Support Evening Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Monthly Alzheimer's Support Evening Limited. You consider that Monthly Alzheimer's Support Evening Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Monthly Alzheimer's Support Evening Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Plant & Co Limited

Chartered Accountants

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17 Lichfield Street
Stone
Staffordshire
ST15 8NA

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 30 APRIL 2022

	2022 £	2021 £
Gross surplus	39,015	49,235
Administrative expenses	(62,637)	(46,271)
(Deficit)/surplus before taxation	(23,622)	2,964
Tax on (deficit)/surplus	-	-
(Deficit)/surplus for the financial year	(23,622)	2,964
Retained earnings brought forward	60,489	57,525
Retained earnings carried forward	36,867	60,489

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	3		4,175		4,837
Current assets					
Debtors		99		99	
Cash at bank and in hand		33,493		56,453	
		<u>33,592</u>		<u>56,552</u>	
Creditors: amounts falling due within one year		<u>(900)</u>		<u>(900)</u>	
Net current assets			32,692		55,652
Net assets			<u>36,867</u>		<u>60,489</u>
Reserves					
Called up share capital	4		-		-
Income and expenditure account			36,867		60,489
Members' funds			<u>36,867</u>		<u>60,489</u>

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

For the financial year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2022

The financial statements were approved by the board of directors and authorised for issue on
and are signed on its behalf by:

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Mrs. D Sharp
Director

.....
Mr. R Sharp
Director

.....
Mr. D Godden
Director

.....
Mr. M Creek
Director

.....
Mr. D Degg
Director

Company Registration No. 07228424

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Company information

Monthly Alzheimer's Support Evening Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Hartwell Grove, Stafford, Staffordshire, UK, ST16 1RW.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 Tangible fixed assets

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

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

Equipment	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	-	-

3 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 May 2021	2,539	9,018	11,557
Additions	522	-	522
At 30 April 2022	3,061	9,018	12,079
Depreciation and impairment			
At 1 May 2021	1,507	5,213	6,720
Depreciation charged in the year	233	951	1,184
At 30 April 2022	1,740	6,164	7,904
Carrying amount			
At 30 April 2022	1,321	2,854	4,175
At 30 April 2021	1,032	3,805	4,837

4 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

5 Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2022

		2022		2021
	£	£	£	£
Income				
Donations		39,015		49,235
Administrative expenses				
Catering	20,479		23,079	
Travelling expenses	5,395		2,979	
Administrative fees	4,163		4,800	
Accountancy	1,014		1,002	
Insurance and room hire	2,053		361	
Printing and stationery	4,842		2,105	
Advertising	5,325		1,424	
Equipment and table consumables	1,739		718	
Entertaining	4,189		-	
Raffle prizes	2,369		349	
Postage, telephone and training	9,885		8,004	
Depreciation	1,184		1,450	
		(62,637)		(46,271)
Operating (deficit)/surplus		(23,622)		2,964
