

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

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

CONTENTS

	Page
Directors' report	1 - 2
Accountants' report	3
Statement of income and retained earnings	4
Statement of financial position	5 - 6
Notes to the financial statements	7 - 9

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 APRIL 2023

The directors present their annual report and financial statements for the year ended 30 April 2023.

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 30 Volunteers, which includes the 5 Trustees, run the four MASE Groups. MASE also provides transport for Carers and their cared for to attend.

In May 2022 MASE celebrated The Queen's Platinum 70th Year Jubilee. There were three hundred Carers and their cared-for, including our volunteers, who came along to celebrate this wondrous once in-a-lifetime event. The afternoon took place in Lea Hall Club, Rugeley. We had two different entertainers, one called Voice in a Box, which was a lady and her husband who played the saxophone; she sang a variety of songs ranging from the 1950's to the 1990's. One of our regular entertainers, Paul Birch, then played out the afternoon with music suitable for dancing. It was a spectacular afternoon; made even more special, as when the band played the National Anthem, everyone stood to attention, and as a sign of respect the older gentlemen stood and saluted their much-loved Monarch. Veterans also proudly had their medals on show during the afternoon. It was truly an afternoon to remember and one that many of our people have said they will never forget.

There were two fundraisers organised during the year. One in September, by Paul Birch together with a number of his fellow entertainers. A second one was held in December with our annual Elvis Evening fundraiser. Both of these functions raised substantial amounts of money to go into the MASE accounts.

Major donations that came in during the year, included £10K from the National Lottery. £1,500 from Homeinstead. One of our volunteers did a sponsored walk, in memory of his Wife, and raised over £1,500. The Mid-Counties Co-op donated over £2,500. Arnold Clarke donated £1,000 and also a local gentleman, and a respected artist, donated £1,000 from the sale of his paintings. Although all these donations are most welcome, we still have to remember that we are not core funded and have to continually search for avenues of income to ensure we have enough money to run forward for the next year.

A joint decision was taken by all Trustees to reduce our expenditure on Catering for the Groups, which was accounting for approximately 50% of The MASE running costs. Buffets for the evening groups stopped in September and we replaced them with home-made cakes (all individually sealed in plastic containers, also sealed packs of individual biscuits, all in compliance with Health and Safety and hopefully reducing any further risk of Covid).

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

We have a Legal Advisor present at each Group and occasionally representation from The Alzheimer's Society who offer advice and support to Carers. St Johns/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 our priority and do all we can to keep the channels of communication open with our people and ensure that we do all we can to keep them safe. 250 Monthly Newsletters are still produced in-house to give Carers tips, and information on any new things that are happening in the world of Dementia.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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

Mrs. D Sharp
Director

Mr. R Sharp
Director

Mr. D Godden
Director

Mr. M Creek
Director

Mr. D Degg
Director

15 November 2023

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 2023

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 2023 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 dated 1 August 2023. 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

15 November 2023

Chartered Accountants

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 2023

	2023 £	2022 £
Gross surplus	50,491	39,015
Administrative expenses	(53,203)	(62,637)
Deficit before taxation	(2,712)	(23,622)
Tax on deficit	-	-
Deficit for the financial year	(2,712)	(23,622)
Retained earnings brought forward	36,867	60,489
Retained earnings carried forward	<u>34,155</u>	<u>36,867</u>

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	3		3,622		4,175
Current assets					
Debtors		99		99	
Cash at bank and in hand		31,334		33,493	
		<u>31,433</u>		<u>33,592</u>	
Creditors: amounts falling due within one year		<u>(900)</u>		<u>(900)</u>	
Net current assets			30,533		32,692
Net assets			<u>34,155</u>		<u>36,867</u>
Reserves					
Income and expenditure account			34,155		36,867
Members' funds			<u>34,155</u>		<u>36,867</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 2023 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 2023

The financial statements were approved by the board of directors and authorised for issue on 15 November 2023 and are signed on its behalf by:

Mrs. D Sharp
Director

Mr. R Sharp
Director

Mr. D Godden
Director

Mr. M Creek
Director

Mr. D Degg
Director

Company registration number 07228424 (England and Wales)

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

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 2023

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 2023

2 Employees

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

	2023 Number	2022 Number
Total	-	-

3 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 May 2022	3,061	9,018	12,079
Additions	421	-	421
At 30 April 2023	3,482	9,018	12,500
Depreciation and impairment			
At 1 May 2022	1,740	6,164	7,904
Depreciation charged in the year	261	713	974
At 30 April 2023	2,001	6,877	8,878
Carrying amount			
At 30 April 2023	1,481	2,141	3,622
At 30 April 2022	1,321	2,854	4,175

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.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	2023 £	2023 £	2022 £	2022 £
Income				
Donations		50,491		39,015
Administrative expenses				
Catering	16,454		20,479	
Travelling expenses	6,491		5,395	
Administrative fees	4,869		4,163	
Accountancy	1,032		1,014	
Insurance and room hire	1,835		2,053	
Printing and stationery	5,364		4,842	
Advertising	1,921		5,325	
Equipment and table consumables	1,172		1,739	
Entertaining	5,975		4,189	
Raffle prizes	2,736		2,369	
Postage, telephone and training	4,379		9,885	
Depreciation	975		1,184	
		(53,203)		(62,637)
Operating deficit		<u>(2,712)</u>		<u>(23,622)</u>
