

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

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 2024

The directors present their annual report and financial statements for the year ended 30 April 2024.

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 both popular and informative. This is evidenced by the steadily increasing numbers attending the three groups.

There is one lunchtime Group which takes place in Cannock, at St Luke's Church Hall. At this group we do also provide a light lunch and homemade cakes. All food is served with covid still in mind and we do everything we can to ensure Health & safety standards are conformed to. Two other groups are held in the evening one at Haughton, and one at Rugeley.

There are no paid personnel in the MASE; a loyal team of 30 Volunteers, which includes the 5 Trustees, run the three MASE Groups. MASE also provides transport for some of the more elderly carers and their cared for to enable them to attend.

MASE holds at least two fundraisers each year. In September 2023, Paul Birch put on a Buddy Holly tribute night - which was very well attended and raised £1,545.

A second fundraiser, an Elvis night, took place in December 2023. Both of these functions raised substantial amounts of money to ensure we keep a healthy MASE balance.

Major donations came in during the year, included donations from ASDA Stafford £1,000 and ASDA, Cannock £1,000.

One of our incredible volunteers held a sponsored walk, in memory of his wife, and raised over £2,750. A donation of £9,100 was left to us in a Will from someone we had looked after over the years. This came as a huge shock to all trustees as the amount left to us was substantial and took pressure off the trustees and gave a huge boost to the MASE finances.

Our carers/ex-carers are all incredible and many donations come from various sources. One lady makes beautiful cards and sells them at the groups. Another lady knits a variety of items, which are really so beautiful, and she too sells them at the Groups - all money raised is donated to the MASE. The generosity of our people never ceases to amaze us all and of course all donations are most welcome. However, we still have to consider that we are not core funded and therefore have to continually search for avenues of income to ensure we have enough money in the bank to run forward for another next year.

Trustees agreed that the reduction in our expenditure on catering for the groups, had worked well and we all agreed to keep the Catering exactly the same as before, i.e. using 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). Cannock is a lunchtime Group for which we always provide a light buffet and refreshments.

Strong links continue with professional agencies, such as Alzheimer's Research, The Alzheimer's Society, Dementia UK, and Age UK. As popularity as 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 come in asking about Living with Dementia.

We have a legal advisor present at each Group and occasionally representatives from the Alzheimer's Society come along to offer advice and support to carers. St Johns/First Responders continue to attend each of the groups at a cost of £60 per month.

MONTHLY ALZHEIMER'S SUPPORT EVENING LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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

250 Newsletters are produced each month in-house for our MASE Carers. These Newsletters give carers many tips on living with a loved one who has Dementia, and also information on any new things that are happening in the world of Dementia.

This was our fifteenth year of running this successful model for people with Alzheimer's/Dementia. The Groups offer, not only a wealth of information on the illness, but also enables Carers to mix and make friends with other in a similar situation. Strong friendships are formed and carers learning from other carers is of great value to our people attending.

There have been 650 MASE Group held to the end of May 2024, with over 38,000 people attending.

The MASE has raised £710,000 since its formation in 2008 up to the end of May 2024.

Trustees of the MASE have all agreed to carry on with the Groups for as long as they possibly can. This model has been very successful and we know we have helped many Carers to understand the illness and how best to deal with it. Who better to learn from than someone who has experienced the journey and who is willing to pass on all the tips and the tricks they have learned over the years - long may it continue.

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

17 December 2024

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 2024

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 2024 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 surplus 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

11 December 2024

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 2024

	2024 £	2023 £
Gross surplus	50,050	50,491
Administrative expenses	(44,583)	(53,203)
Surplus/(deficit) before taxation	5,467	(2,712)
Tax on surplus/(deficit)	-	-
Surplus/(deficit) for the financial year	5,467	(2,712)
Retained earnings brought forward	34,155	36,867
Retained earnings carried forward	39,622	34,155

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	3		2,865		3,622
Current assets					
Debtors		-		99	
Cash at bank and in hand		37,757		31,334	
		<u>37,757</u>		<u>31,433</u>	
Creditors: amounts falling due within one year		<u>(1,000)</u>		<u>(900)</u>	
Net current assets			36,757		30,533
Net assets			<u>39,622</u>		<u>34,155</u>
Reserves					
Income and expenditure account			39,622		34,155
Members' funds			<u>39,622</u>		<u>34,155</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 2024 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 2024

The financial statements were approved by the board of directors and authorised for issue on 17 December 2024 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 2024

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 2024

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 2024

2 Employees

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

	2024 Number	2023 Number
Total	-	-

3 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 May 2023 and 30 April 2024	3,482	9,018	12,500
Depreciation and impairment			
At 1 May 2023	2,001	6,877	8,878
Depreciation charged in the year	222	535	757
At 30 April 2024	2,223	7,412	9,635
Carrying amount			
At 30 April 2024	1,259	1,606	2,865
At 30 April 2023	1,481	2,141	3,622

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

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	2024 £	2024 £	2023 £	2023 £
Income				
Donations		50,050		50,491
Administrative expenses				
Catering	9,863		16,454	
Travelling expenses	5,763		6,491	
Administrative fees	1,707		4,869	
Accountancy	2,104		1,032	
Insurance and room hire	3,491		1,835	
Printing and stationery	2,195		5,364	
Advertising	2,253		1,921	
Equipment and table consumables	1,722		1,172	
Entertaining	5,863		5,975	
Raffle prizes	1,071		2,736	
Postage, telephone and training	7,794		4,379	
Depreciation	757		975	
		(44,583)		(53,203)
Operating surplus/(deficit)		<u>5,467</u>		<u>(2,712)</u>
