ALZHEIMERS DEMENTIA SUPPORT

England & Wales · Charity number 1143867

Details

Other names	ADS
Status	Registered
Legal form	Charitable company
Company number	07687060
Registered	2011-09-20
Register	View on the Charity Commission register

Contact

Address	Alzheimers Dementia Support Enterprise House 38 Queen Street Maidenhead Berkshire SL6 1HZ
Phone	07516165647
Email	info@adscharity.com
Website	www.adscharity.com

Activities

Objects: TO SUPPORT, INFORM AND COMFORT THE FAMILIES AND CARERS OF PEOPLE WITH ALZHIMERS DISEASE AND OTHER DEMENTIAS, IN THE LOCAL COMMUNITY.

Activities: The charitable purposes of the Company are to provide a wide varied range of Services to support, Guide, inform, stimulate and comfort People living with Dementia, their Carers and families within the local community. Our area of operation is Windsor, Ascot, Maidenhead, Slough and Langley.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Slough
- Windsor And Maidenhead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£423,738	£393,360	-	-
2024-08-31	£290,171	£398,811	-	-
2023-08-31	£241,029	£401,750	-	-
2022-08-31	£323,779	£417,269	-	-
2021-08-31	£298,170	£263,805	-	-

Trustees

Name	Role	Appointed
DAVID DOMENIC JANNETTA	Chair	2011-09-19
David Maldwyn Coppinger		2023-05-10
Frank Knowles		2023-02-08
John Philip MacFarlane		2015-03-01

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ALZHEIMERS DEMENTIA SUPPORT

England & Wales - Charity number 1143867

Accounts

Company registration number 07687060 (England and Wales)

Charity registration number 1143867 (England and Wales)

ALZHEIMERS DEMENTIA SUPPORT

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D D P Jannetta Mr J P MacFarlane Mr D M Coppinger Mr F Knowles
Secretary	Mr D D P Jannetta
Charity number	1143867
Company number	07687060
Principal address	38 Queen Street MAIDENHEAD SL6 1HZ
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court MAIDENHEAD

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
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ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the 'ADS' governing document, the Companies Act 2006 and "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).

Custodian Trustee

'ADS' does not act as custodian, and it does not own any land or buildings.

Public benefit statement

The trustees consider that the objectives of 'ADS' meet the tests for the public benefit.

In exercising their powers and duties, the trustees have complied with their duty to have due regard to the relevant guidance, published by the charity commission.

Objectives and activities

'ADS' objectives are:
- To support, inform and comfort people living with Dementia, their carers and families in the local community,
- Raise sufficient Income to support activities, including - operating a retail shop, collection tins in many locations and at social events, targeted fundraising events, raffles, seeking grants from NGOs and other public bodies, charitable donations, legacies and bequests.

'ADS' volunteers (including all Trustees) support the charity and we continue to seek and encourage more to join us. We provide respect and gratitude for their service and, by only utilising the time they freely offer us, we hope to retain them. Voluntary work offered by the community continually reinforces our ethical message and builds confidence in our work.

'ADS' strictly applies safe working practices, mindful of all current legislation. As a charity, we consistently consult our membership to ensure that our services remain appropriate to their needs.

'ADS' offers vital guidance, information, assistance, support, companionship, advocacy, signposting, physical and psychological stimulation, entertainment, enjoyment, and close friendships in relaxed surroundings.

Our extensive range of services include 'singing for pleasure', 'seated exercises', 'moves and grooves', 'multi-lingual services', 'out and about', 'mates with plates', 'connection cafes', 'lunch clubs', 'virtual services', a 'Dementia information hub', weekends away and a range of ad-hoc social events. Our 'ADS' Annual Santa Fun Run has been a popular and joyful event which helped to raise much needed funds.

Additional services included in this financial year:

- An exciting collaboration between 'ADS' and Delite Radio provides an ideal platform to inform many more people about Dementia and the services which we deliver to a considerably greater audience. The regular hourly programmes are aired on Sunday mornings and are growing in popularity with every presentation.
- Our highly informative book "A Kids Guide to Dementia" has been updated and re-printed due to popular demand.
- Updated Training packages - to increase awareness of Dementia to more sections of the community are available to hire.
- Our partnership with Berkshire College of Agriculture (BCA) continues to evolve and grow in popularity. The increasing number of services being delivered there are all well attended and much enjoyed.
- We are still striving to re-introduce Singing sessions to assist people with Dementia residing in local hospitals but funding is needed to deliver this important service.
- The well attended Dementia Information Hub, introduced last year, is now held in Maidenhead, monthly. Guest speakers and health specialists inform and discuss the subject of Dementia in an engaging way with a receptive audience.

We actively communicate and reach potential new members in need of our support through; our website, newsletters, social media, leaflets in GP surgeries, pharmacies, clinics, and public places to ensure our message remains visible. We consult our members when introducing new services and activities to ensure their needs are appropriately met.

The trustees pay due regard to guidance issued by the Charity Commission in formulating and deciding those activities 'ADS' should undertake.

Achievements and financial review

2024/25 has presented many challenges and we continue to experience increased funding pressures due to the deepening financial crisis in the UK. However, our priority remains to provide a wide range of services delivering vital support for our members.

Our decision to increase trading from our 'ADS' Charity shop to 7 days per week, has improved income and more than covers the increased cost. This has resulted in our shop returning an operating profit of £30,364 despite difficult retail trading conditions on the High Street.

Collections from tins remains difficult, as fewer people use cash nowadays. Our inability to raise money via normal processes and the added challenge of receiving no financial support from Local Authorities, means we continued to rely on our diminishing reserves to remain fully operational. Without our reserves 'ADS' would have been unable to deliver its services or develop new ones in these times. We have consistently adhered to an ethos of prudence, however increasing income is critical to ensure longevity.

Our strictly applied policies have allowed us to maintain our staff salary levels at market values for the year 2024/25. This would have been impossible were it not for our careful financial controls over the years, testifying to the importance of continuing this practice.

Our total income was £423,738 compared to £290,171 for Y/E 2024, which shows an improvement and is encouraging under the current circumstances. We have continued to carefully maintain tight control of costs and benefitted from an income of £8,800 coming from a maturing term investment contributing to the increase.

We have been fortunate to receive two Legacies during this period which has helped us. Two large legacies of £70,141 and £10,000 were also received post 31 August 2025 but have been included in these financial statements. However, reduced income from grants reflects the financial challenges we face.

Our balance sheet, as of 31st August 2025, identifies charity funds at £263,812 (2023/24: £233,434) which allowed 'ADS' to meet its aims and objectives.

Our reserves (excluding accrued legacies of £80,141 and accrued gift aid of £32,741) at the end of August 2025 of £150,930 (2023/24: £233,434) reflect the challenges faced. We will strenuously work towards continued sustainability during the year ahead.

We are extremely grateful for those contributions received from our many donors, which we utilise in full to provide the services we deliver. We will continue to actively seek grants, legacies and donations to assist us to fund expenditure.

Future developments

Our Director of Funding will continue to strive to deliver the desired results through a more efficient events and fundraising package to meet the challenges in the UK which remain difficult to overcome. Fundraising is our absolute priority as access to funds permits the continuation of premium quality services delivered to our members. In addition, we are required to absorb the many financial burdens being placed upon the charity including a rise in NI contributions and an increase to the minimum wage which came into effect during this financial year.

Our aims and objectives remain firm that we will use every opportunity to gain access to sufficient funds through grants, events, raffles, social media etc., to properly protect and deliver our wide array of services to the membership in the year(s) ahead.

Our 'ADS' Annual Santa Fun Run has been very successful over a period of many years, however we have decided to replace it with a series of smaller events throughout the year. Our aim remains that we will deliver events to provide vital opportunities for our members to enjoy much needed 'Fun' days out. Organising and hosting additional 'ADS' events at different times of the year will hopefully assist in achieving our goals; resources permitting.

We continue to broaden our appeal to more sections of the community, increasing the number of people we support. We are always exploring and devising new ways to assist our members, utilising all platforms available to us; building on lessons learned. Partner agencies continue to support our charity, knowing that we respond appropriately and deliver the highest standards of service. We will continue to foster these relationships.

Business Risk Policy

Our risk assessment policy is robust and recognises the need to protect 'ADS' and its members. The trustees consider all known risks which might affect the business and take appropriate steps and actions to mitigate them.

Internal controls are in place to reduce the likelihood of loss through fraud or misuse of funds. Management accounts, book-keeping, payroll and pension processing are outsourced to Wilson Partners LLP.

We believe our operational structure, headed up by Nysa Harris, in the role of Director of Operations, provides stability. We continue to work towards achieving an effective succession planning program. We have an efficient system of back-up controls in place to mitigate exposure to IS/IT/AI risks.

Reserves Policy

'ADS' operates responsibly retaining sufficient funds to provide sustainability ensuring outgoings reflect income. Providing confidence in the community that we will fully utilise our resources to deliver the highest possible standards of service.

Structure, governance and management

The Charity is a company limited by guarantee in accordance with its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D D P Jannetta
Mr J P MacFarlane
Mr D M Coppinger
Mr F Knowles

The articles of association requires at least three trustee members of the company. Such members are appointed by trustees based on their application and experience. Trustees have absolute discretion with regard to accepting any application from an individual. We continue to seek persons with the appropriate skills to join us and strengthen our board. All persons must be aged 16 or over to become members of the company. There is no restriction to the length of the trustee appointment, assuming they continue to fulfill their specified areas of responsibility, in accordance with the 'ADS' constitution.

None of the trustees of the company have any beneficial interest in 'ADS'. Our trustees are all members of the Company and guarantee to contribute £1 in the event of a winding up. Each such member remains liable for their guarantee for one year after they cease to be a member, for liabilities incurred while they were a member.

The Charity is managed by its board of trustees, who meet regularly and who decide on policy. David Jannetta and the trustees support day-to-day operational matters.

Induction training is provided for all new trustees and ongoing training is available as required. Trustees are encouraged to attend appropriate external training events, seminars, workshops and be briefed on and be able discuss topical matters to assist them in the understanding and performance of their role.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Alzheimers Dementia Support for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Mr D D P Jannetta
Trustee

14 January 2026

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALZHEIMERS DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Alzheimers Dementia Support (the Charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.



Paul Fagan FCCA
for Craufurd Hale Audit Services Limited

C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 14 January 2026

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	185,600	23,621	209,221	82,691
Other trading activities	4	209,177	-	209,177	198,667
Investments	5	5,340	-	5,340	8,813
Total income		400,117	23,621	423,738	290,171
Expenditure on:					
Raising funds	6	147,070	-	147,070	136,041
Charitable activities	7	223,571	22,719	246,290	262,770
Total resources expended		370,641	22,719	393,360	398,811
Net income/(expenditure) for the year/ Net movement in funds		29,476	902	30,378	(108,640)
Fund balances at 1 September 2024		199,188	34,246	233,434	342,074
Fund balances at 31 August 2025		228,664	35,148	263,812	233,434

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	**15**		-		3,332
Tangible assets	**16**		-		155
			-		3,487
Current assets					
Debtors	**17**	125,574		13,553	
Investments	**18**	70,282		125,196	
Cash at bank and in hand		86,792		102,873	
		282,648		241,622	
Creditors: amounts falling due within one year	**19**	(18,836)		(11,675)	
Net current assets			263,812		229,947
Total assets less current liabilities			263,812		233,434
The funds of the Charity					
Restricted income funds	**20**		35,148		34,246
Unrestricted funds			228,664		199,188
			263,812		233,434

The notes on pages 8 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

The financial statements were approved by the Trustees on 14 January 2026

Mr D D P Jannetta
Trustee

Company registration number 07687060 (England and Wales)

1 Accounting policies

Charity information

Alzheimers Dementia Support is a private company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity. The Charity is registered in England and Wales. The registered office is .

The accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

Alzheimers Dementia Support meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months from the date of signing these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown the details of the legacy are disclosed and it is treated as a contingent asset until the criteria for income recognition are met.

The charity receives assistance in the form of donated goods and services. Donated goods are not recognised as income as disclosed in note 1.8. The Charity also benefits from the services of a number of volunteers who give their time freely. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

1 Accounting policies **(Continued)**

Other trading activities and other income are measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is classified under the following headings:

- Costs of raising funds comprise the costs of fundraising, training and other sundry income and their associated costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a specific activity are allocated directly.

Governance cost includes those costs associated with meeting the constitutional and statutory requirements of the Charity and include all independent examiners fees and costs linked to the strategic management of the Charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities. These costs have been allocated between cost of raising funds and charitable activities. The basis on which the support costs have been apportioned on an appropriate basis are set out in the note 8.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

1 Accounting policies **(Continued)**

Amortisation 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:

Website	33.3% straight line

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

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

Computers	33.3% straight line

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 recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible 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).

1.9 Stocks

The Charity does not buy items for resale. Items donated for sale in the shop are not valued as they are generally small and of low value, and to value them formally would incur undue expense in the opinion of the Trustees.

1.10 Cash and cash equivalents

Cash and cash equivalents represents cash in hand, deposits held at call with banks.

1.11 Financial instruments

The Charity 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 Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

1.12 Taxation

Alzheimers Dementia Support as a Charity is not liable for assessment to tax on its income and gains to the extent that they are applied to its charitable objectives.

1 Accounting policies **(Continued)**

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	105,459	16,361	121,820	62,240
Legacies receivable	80,141	4,260	84,401	3,910
Grants receivable	-	2,500	2,500	16,541
Youth Project	-	500	500	-
	185,600	23,621	209,221	82,691

4 Other trading activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Fundraising events	95,125	104,143
Shop income	114,052	94,524
	209,177	198,667

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	5,340	8,813

6 Raising funds

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Training	1,295	1,395
Santa run	6,012	3,168
Shop costs	83,688	79,098
Travel and out of pocket expenses	-	232
Fundraising	56,075	52,148
	147,070	136,041

As part of the restructuring process, as discussed in the Trustees Report, the decision was taken to include a director of fundraising which was funded by reducing salary costs in other areas. This accounts for the increase in the fundraising costs detailed above.

7 Charitable activities

	Alzheimers Dementia support	Out and about	RBWM Youth Project	Respite and careers holidays	Total 2025	Total 2024
	£	£	£	£	£	£
Depreciation	156	-	-	-	156	311
Amortisation	3,331	-	-	-	3,331	9,996
Accountancy fees	1,277	115	-	-	1,392	1,934
Bank charges	3,953	340	-	-	4,293	3,863
Computer costs	3,526	113	-	-	3,639	4,397
Salaries	111,977	16,629	-	-	128,606	133,554
Employers NI	4,567	595	-	-	5,162	7,141
Pension costs	2,608	312	-	-	2,920	2,785
General expenses	2,730	-	-	-	2,730	1,902
Independent Examination fee (incl VAT)	2,520	-	-	-	2,520	1,825
Insurance	1,319	-	-	-	1,319	1,323
Legal and professional fees	280	-	-	-	280	3,176
Outsourced bookkeeping fees	2,016	1,440	-	-	3,456	3,456
Payroll processing	776	152	-	-	928	1,079
Postage etc	2,627	-	-	-	2,627	2,619
Printing and stationery	4,447	-	-	-	4,447	3,851
Staff training	-	-	-	-	-	325
Subscriptions	488	-	-	-	488	718
Telephone and internet	1,720	172	-	-	1,892	3,766
Travel and parking	842	-	-	-	842	477
Singing for pleasure	15,967	-	-	-	15,967	15,722
Other property costs and hall hire	15,770	-	-	-	15,770	15,798
Travel and out of pocket expenses	4,287	243	-	-	4,530	4,628
Refreshments and other costs	10,822	14,697	-	-	25,519	23,588
Holiday fund for careers	-	-	-	13,476	13,476	14,536
	198,006	34,808	-	13,476	246,290	262,770
Analysis by fund						
Unrestricted funds	188,763	34,808	-	-	223,571	244,324
Restricted funds	9,243	-	-	13,476	22,719	18,446
	198,006	34,808	-	13,476	246,290	262,770

8 Support costs

	Raising funds	Charitable activities	2025	2024	Basis of allocation
	£	£	£	£	
Accountancy fees	178	1,392	1,570	2,369	Direct
Bank charges	3,476	4,293	7,769	6,768	Direct
Computer costs	151	3,639	3,790	4,541	Direct
Depreciation expense	-	156	156	311	Direct
Amortisation	-	3,331	3,331	9,996	Direct
Salaries (note 12)	92,850	128,606	221,456	218,764	As per staff
Employers NI (note 12)	3,274	5,162	8,436	10,068	As per staff
Pension costs (note 12)	1,148	2,920	4,068	3,775	As per staff
General expenses	777	2,730	3,507	3,907	Direct
Independent examination fees (incl VAT)	-	2,520	2,520	1,825	Direct
Insurance	1,455	1,319	2,774	2,834	Direct
Legal and professional fees	-	280	280	3,220	Direct
Light, heat and power	2,100	800	2,900	1,409	Direct
Outsourced bookkeeping fees	1,920	3,456	5,376	5,376	Apportioned
Payroll processing	975	928	1,903	1,946	As per staff
Postage etc	12	2,627	2,639	2,634	Direct
Printing and stationery	80	4,447	4,527	3,868	Direct
Staff training	-	-	-	325	Direct
Subscriptions	630	488	1,118	984	Direct
Telephone and internet	323	1,892	2,215	4,666	Direct
Travel and parking	243	842	1,085	766	Direct
Rent and rates	27,821	4,164	31,985	36,909	Direct
Property repair costs	968	71	1,039	1,798	Direct
Travel and out of pocket expenses	1,116	4,530	5,646	5,861	As per staff
	139,497	180,593	320,090	334,920	
Other non-support costs	7,573	65,697	73,270	63,891	
Total costs	147,070	246,290	393,360	398,811	

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,520	1,825
- for other assurance services	8,852	9,689
Depreciation of owned tangible fixed assets	156	311
Amortisation of intangible assets	3,331	9,996

10 Independent examiner's remuneration

The analysis of independent examiners' remuneration is as follows:

Fees payable to the charity's independent examiner and associates:	**2025**	**2024**
	£	**£**
Independent examination of the annual accounts (incl VAT)	2,520	1,825
Non-independent examination services		
All other non-independent examination services (incl VAT)	8,852	9,689

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Included within charitable activities and raising funds are expenses totalling £203 (2024: £574) paid to the trustees to reimburse them for expenses incurred on behalf of the charity.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	**2024**
	Number	**Number**
	17	23

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	221,456	218,764
Social security costs	8,436	10,068
Other pension costs	4,068	3,775
	233,960	232,607

There were no employees who had a salary, including employee benefits, in excess of £60,000.

13 Shop contribution

	2025	**2024**
	£	**£**
Shop income (including gift aid)	114,052	94,524
Shop costs	(83,688)	(79,098)
	30,364	15,426

14 Taxation

The company is a registered charity and is not considered to be liable to taxation on its charitable activities.

15 Intangible fixed assets

	Website £
Cost	
At 1 September 2024 and 31 August 2025	29,988
Amortisation and impairment	
At 1 September 2024	26,656
Amortisation charged for the year	3,332
At 31 August 2025	29,988
Carrying amount	
At 31 August 2025	-
At 31 August 2024	3,332

16 Tangible fixed assets

	Computers £
Cost	
At 1 September 2024	4,855
At 31 August 2025	4,855
Depreciation and impairment	
At 1 September 2024	4,699
Depreciation charged in the year	155
At 31 August 2025	4,855
Carrying amount	
At 31 August 2025	-
At 31 August 2024	155

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,703	1,738
Prepayments and accrued income	123,871	11,815
	125,574	13,553

17 Debtors (Continued)

Included in prepayments and accrued income are two legacies totalling £80,141 which the trustees were notified prior to the balance sheet date and could reliably estimate. Also included is £32,741 with respect to gift aid not claimed on donations recevied as at the balance sheet date.

18 Current asset investments

	2025	2024
	£	£
Unlisted investments	70,282	125,196

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,415	3,442
Trade creditors	11,382	2,521
Other creditors	1,636	2,573
Accruals	3,403	3,139
	18,836	11,675

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 September 2024	Incoming resources	Resources expended	Balance at 31 August 2025
	£	£	£	£
Datchet United Charities - Datchet	460	-	-	460
Donations - Holiday Fund for Carers - for respite holidays	4,948	14,378	(13,476)	5,850
Berkshire Community Foundation	-	2,500	(2,500)	-
Arnold Clark Community Foundation	-	500	(500)	-
Seated Seats - Ascott	-	397	(397)	-
Seated Seats - Langley	-	207	(207)	-
Berkshire Nurses and Relief in Sickness Fund	-	3,760	(3,760)	-
Singing for PLeasure	-	1,879	(1,879)	-
NHS Berkshire East Respite Grant - for respite holidays	1,280	-	-	1,280
Berkshire Community Foundation Grants - Home Visits	8,451	-	-	8,451
Mates with plates	220	-	-	220
Out and about	-	-	-	-
RBWM Grants - Youth project	17,545	-	-	17,545
Lois Baylis Trust - for drop-in services	1,342	-	-	1,342
	34,246	23,621	(22,719)	35,148

21 Analysis of net assets between funds

	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
	£	£	£	£	£	£
Fund balances at 31 August 2025 are represented by:						
Intangible fixed assets	-	-	-	3,332	-	3,332
Tangible assets	-	-	-	155	-	155
Current assets/(liabilities)	228,664	35,148	263,812	195,701	34,246	229,947
	228,664	35,148	263,812	199,188	34,246	233,434

22 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	27,500	27,500
Between two and five years	110,000	110,000
In over five years	27,882	55,382
	165,382	192,882

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	24,417	23,888

ALZHEIMERS DEMENTIA SUPPORT

England & Wales - Charity number 1143867

Accounts

Charity registration number 1143867

Company registration number 07687060 (England and Wales)

ALZHEIMERS DEMENTIA SUPPORT

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D D P Jannetta Mr J P MacFarlane Mr D M Coppinger Mr F Knowles
Secretary	Mr D D P Jannetta
Charity number	1143867
Company number	07687060
Principal address	38 Queen Street MAIDENHEAD SL6 1HZ
Registered office	c/o Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
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ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the 'ADS' governing document, the Companies Act 2006 and "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).

Custodian Trustee

'ADS' does not act as custodian, and it does not own any land or buildings.

Public benefit statement

The trustees consider that the objectives of 'ADS' meet the tests for the public benefit.

In exercising their powers and duties, the trustees have complied with their duty to have due regard to the relevant guidance, published by the charity commission.

Objectives and activities

'ADS' objectives are:
- To support, inform and comfort people living with Dementia, their carers and families in the local community,
- Raise sufficient Income to support activities, including - operating a retail shop, collection tins in many locations and at social events, targeted fundraising events, raffles, seeking grants from NGOs and other public bodies, charitable donations, legacies and bequests.

'ADS' volunteers (including all Trustees) support the charity and we continue to seek and encourage more to join us. We provide respect and gratitude for their service and, by only utilising the time they freely offer us, we hope to retain them. Voluntary work offered by the community continually reinforces our ethical message and builds confidence in our work.

'ADS' strictly applies safe working practices, mindful of all current legislation. As a charity, we consistently consult our membership to ensure that our services remain appropriate to their needs.

'ADS' offers vital guidance, information, assistance, support, companionship, advocacy, signposting, physical and psychological stimulation, entertainment, enjoyment, and close friendships in relaxed surroundings.
Our extensive range of services include 'singing for pleasure', 'seated exercises', 'moves and grooves', 'multi-lingual services', 'out and about', 'mates with plates', 'connection cafes', 'lunch clubs', 'virtual services', a 'Dementia information hub', weekends away and a range of ad-hoc social events. Our 'ADS' Annual Santa Fun Run remains a popular and joyful event which helps to raise much needed funds.

Additional services included in this financial year:
- An online Salesforce digital platform project, to facilitate improved data capture and security and ease use of our 'ADS' website. (Completed).
- Training packages created - to increase awareness of Dementia to more sections of the community (available to hire).
- Our partnership with Berkshire College of Agriculture (BCA) continues to develop and has proved to be very successful. The number of services being delivered there have increased and they are all well attended.
- We are striving to re-introduce Singing sessions to assist people with Dementia residing in local hospitals (subject to funding confirmation).
- The well attended Dementia Information Hub, introduced last year, is now held in Maidenhead, monthly. Guest speakers and health specialists inform and discuss the subject of Dementia in an engaging way with a receptive audience.

We actively communicate and reach potential new members in need of our support through; our website, newsletters, social media, leaflets in GP surgeries, pharmacies, clinics, and public places to ensure our message remains visible. We consult our members when introducing new services and activities to ensure their needs are appropriately met.

The trustees pay due regard to guidance issued by the Charity Commission in formulating and deciding those activities 'ADS' should undertake.

Achievements and financial review

2023/24 has seen the UK continue to be affected by an increase in funding pressures as a response to the more generalised financial crisis. However, our priority remains to provide a wide range of 'group' services delivering vital support for our members.

Unfortunately, our 'ADS' shop returned a reduced year-on-year performance due to difficult retail trading conditions. Collections from tins also remains difficult, as fewer people use cash nowadays. Our inability to raise money via normal processes and the added challenge of receiving no financial support from Local Authorities, means we continued to rely on reserves to remain fully operational. Without these reserves 'ADS' would have been unable to deliver its services or develop new ones during these difficult times. Fortunately 'ADS' has consistently adhered to an ethos of prudence, however increasing income is critical to ensure longevity.

Our strictly applied policies permitted us to maintain our staff salary levels at market values for the year 2023/24. This would have been impossible were it not for our careful financial controls over the years, testifying to the importance of continuing this practice.

Our total income was £290,171 compared to £241,030 for the year ended 31 August 2023, which although improved over 2023, is still below the income achieved in 2022 of £323,779. We have introduced a greater tightening of costs and benefitted from an income of £8,813 coming from a maturing term investment contributing to the increase.

However, reduced income from grants and legacies reflects the financial challenges imposed upon us.

Our fund balance sheet, as of 31st August 2024, identifies cash 'at bank' of £102,873 (2022/23: £179,956) which allowed 'ADS' to meet its aims and objectives.

Our reserves of £233,434 (2022/23: £342,074) reflect the challenges faced. We will continue our strenuous work to reverse this negative trend ensuring a return to sustainability during the year ahead.

We are extremely grateful for those contributions received from our many donors, which we utilise in full to provide the services we deliver. We will continue to actively seek grants and donations to assist us to fund expenditure.

Future developments

Those financial pressures levied on our Charity required us to rethink our approach, necessitating a restructure to incorporate a Director of Funding, however this adaptation has taken time to achieve. There are many challenges to overcome, with fundraising being an absolute priority as access to funds permits the continuation of premium quality services delivered to our members. In addition, we will be required to absorb the financial burdens being placed upon the charity. These include a rise in NI contributions and an increase to the minimum wage which comes into effect during the forthcoming year.

Our aims and objectives remain firm that we will use every opportunity to gain access to sufficient funds through grants, events, raffles, social media etc., to properly protect and deliver our range of services to the membership in the year(s) ahead.

We have increased trading from our 'ADS' Charity shop from 6 – 7 days per week, which we anticipate will improve income and more than cover the increased cost.

Our 'ADS' 2023 Annual Santa Fun Run was very successful, and we will deliver this fun day again in November 2024. This event has been a vital lifeline as it provides members with a rare opportunity to enjoy a much needed 'Fun' day out. We will consider holding additional 'ADS' events at different times of the year; resources permitting.

We continue to broaden our appeal to more sections of the community, increasing the number of people we support. We are always exploring and devising new ways to assist our members, utlising all platforms available to us; building on lessons learnt.

Partner agencies continue to support our charity, knowing that we respond appropriately and deliver the highest standards of service. We will continue to foster these relationships.

Business Risk Policy

Our risk assessment policy is robust and recognises the need to protect 'ADS' and its members. The trustees consider all known risks which might affect the business and take appropriate steps and actions to mitigate them.

Internal controls are in place to reduce the likelihood of loss through fraud or misuse of funds. Management accounts, book-keeping, payroll and pension processing are outsourced to Craufurd Hale LLP.

We believe our operational structure, headed up by Nysa Harris, provides stability. We are working towards achieving an effective succession planning program. We have an efficient system of back-up controls in place to mitigate exposure to IS/IT/AI risks.

Reserves Policy

'ADS' operates responsibly retaining sufficient funds to provide sustainability ensuring outgoings reflect income. Providing confidence in the community that we will fully utilise our resources to deliver the highest possible standards of service.

Structure, governance and management

The Charity is a company limited by guarantee in accordance with its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D D P Jannetta
Mr J P MacFarlane
Mr P T Cooper (Resigned 30 June 2024)
Mr D M Coppinger
Mr F Knowles

The articles of association require that there are at least three Members at all times. Potential Members are appointed by Trustees on the basis of their application form and their experience and the Trustees have absolute discretion in whether or not to accept and application for Membership. Natural persons must be 16 or over to become Members. There is no restriction to the length of the Trustee appointment, assuming they continue to fulfil their specified areas of responsibility in accordance with the Charity's' constitution.

None of the Members have any beneficial interest in the Company. All of the Trustees are Members of the Company and guarantee to contribute £1 in the event of a winding up. Each such Member remains liable for their guarantee for one year after they cease to be a Member, for liabilities incurred while they were a Member.

The Charity is managed by its Board of Trustees, who meet regularly and who decide on policy. Day-to-day operational matters are managed by David Jannetta under delegated authority from the Trustees.

Induction training is provided for all new Trustees. Ongoing training is available as required. Trustees are encouraged to attend appropriate external training events, seminars, workshops and be briefed on and discuss topical matters to assist them in the understanding and performance of their role.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Alzheimers Dementia Support for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
Mr D D P Jannetta
Trustee

Date: 2/12/2024

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALZHEIMERS DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Alzheimers Dementia Support (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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 ICAEW, 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 that in any material respect:

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

Paul Fagan FCCA
for Craufurd Hale Audit Services Limited

C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 02/12/2024

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	63,913	18,778	82,691	75,124
Other trading activities	4	198,667	-	198,667	165,905
Investments	5	8,813	-	8,813	-
Total income		271,393	18,778	290,171	241,029
Expenditure on:					
Raising funds	6	136,041	-	136,041	90,407
Charitable activities	7	244,324	18,446	262,770	311,343
Total resources expended		380,365	18,446	398,811	401,750
Net (expenditure)/income for the year/ Net movement in funds		(108,972)	332	(108,640)	(160,721)
Fund balances at 1 September 2023		308,160	33,914	342,074	502,795
Fund balances at 31 August 2024		199,188	34,246	233,434	342,074

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets	**15**		3,332		13,328
Tangible assets	**16**		155		467
Investments	**17**		-		150,000
			3,487		163,795
Current assets					
Debtors	**18**	13,553		12,752	
Investments	**19**	125,196		-	
Cash at bank and in hand		102,873		179,956	
		241,622		192,708	
Creditors: amounts falling due within one year	**20**	(11,675)		(14,429)	
Net current assets			229,947		178,279
Total assets less current liabilities			233,434		342,074
The funds of the Charity					
Restricted income funds	**21**		34,246		33,914
Unrestricted funds			199,188		308,160
			233,434		342,074

The notes on pages 9 to 21 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

The financial statements were approved by the Trustees on 02/12/2024

.....

Mr D D P Jannetta
Trustee

Company registration number 07687060 (England and Wales)

1 Accounting policies

Charity information

Alzheimers Dementia Support is a private company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity. The Charity is registered in England and Wales. The registered office is c/o Craufurd Hale Group, Ground Floor, Arena Court, Crown Lane, MAIDENHEAD, SL6 8QZ.

The accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

Alzheimers Dementia Support meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months from the date of signing these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown the details of the legacy are disclosed and it is treated as a contingent asset until the criteria for income recognition are met.

1 Accounting policies **(Continued)**

The charity receives assistance in the form of donated goods and services. Donated goods are not recognised as income as disclosed in note 1.8. The Charity also benefits from the services of a number of volunteers who give their time freely. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

Other trading activities and other income are measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is classified under the following headings:

- Costs of raising funds comprise the costs of fundraising, training and other sundry income and their associated costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a specific activity are allocated directly.

Governance cost includes those costs associated with meeting the constitutional and statutory requirements of the Charity and include all independent examiners fees and costs linked to the strategic management of the Charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities. These costs have been allocated between cost of raising funds and charitable activities. The basis on which the support costs have been apportioned on an appropriate basis are set out in the note 8.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

1 Accounting policies **(Continued)**

Amortisation 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:

Website	33.3% straight line

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

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

Computers	33.3% straight line

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 recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Stocks

The Charity does not buy items for resale. Items donated for sale in the shop are not valued as they are generally small and of low value, and to value them formally would incur undue expense in the opinion of the Trustees.

1.11 Cash and cash equivalents

Cash and cash equivalents represents cash in hand, deposits held at call with banks.

1.12 Financial instruments

The Charity 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 Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

1 Accounting policies (Continued)

1.13 Taxation

Alzheimers Dementia Support as a Charity is not liable for assessment to tax on its income and gains to the extent that they are applied to its charitable objectives.

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	47,372	14,868	62,240	73,532
Legacies receivable	-	3,910	3,910	1,592
Grants receivable	16,541	-	16,541	-
	63,913	18,778	82,691	75,124

4 Other trading activities

	2024	2023
	£	£
Fundraising events	104,143	51,912
Shop income	94,524	113,993
	198,667	165,905

5 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Interest receivable	8,813	-

6 Raising funds

	2024	2023
	£	£
Training	1,395	7,608
Santa run	3,168	3,605
Shop costs	79,098	74,585
Travel and out of pocket expenses	232	84
Fundraising	52,148	4,525
	136,041	90,407

As part of the restructuring process, as discussed in the Trustees Report, the decision was taken to include a director of fundraising which was funded by reducing salary costs in other areas. This accounts for the increase in the fundraising costs detailed above.

7 Charitable activities

	Alzheimers Dementia support	Out and about	RBWM Youth Project	Respite and careers holidays	Total 2024	Total 2023
	£	£	£	£	£	£
Depreciation	311	-	-	-	311	311
Amortisation	9,996	-	-	-	9,996	9,996
Accountancy fees	1,839	95	-	-	1,934	1,979
Advertising and marketing	-	-	-	-	-	77
Bank charges	3,616	247	-	-	3,863	3,493
Computer costs	4,239	158	-	-	4,397	4,166
Consulting	-	-	-	-	-	1,025
Salaries	117,342	16,212	-	-	133,554	176,550
Employers NI	6,471	670	-	-	7,141	10,350
Pension costs	2,486	299	-	-	2,785	3,916
General expenses	1,872	30	-	-	1,902	1,925
Independent Examination fee (incl VAT)	1,825	-	-	-	1,825	1,100
Insurance	1,323	-	-	-	1,323	1,272
Legal and professional fees	3,123	53	-	-	3,176	97
Outsourced bookkeeping fees	2,016	1,440	-	-	3,456	3,024
Payroll processing	927	152	-	-	1,079	1,096
Postage etc	2,619	-	-	-	2,619	2,741
Printing and stationery	3,841	10	-	-	3,851	4,384
Staff training	325	-	-	-	325	-
Subscriptions	718	-	-	-	718	742
Telephone and internet	3,256	510	-	-	3,766	2,469
Travel and parking	477	-	-	-	477	362
Singing for pleasure	15,722	-	-	-	15,722	17,441
Other property costs and hall hire	15,798	-	-	-	15,798	14,687
Travel and out of pocket expenses	4,315	313	-	-	4,628	5,343
Refreshments and other costs	8,866	14,722	-	-	23,588	28,649
Holiday fund for careers	-	-	-	14,536	14,536	14,148
	213,323	34,911	-	14,536	262,770	311,343
Analysis by fund						
Unrestricted funds	213,323	31,001	-	-	244,324	298,627
Restricted funds	-	3,910	-	14,536	18,446	12,716
	213,323	34,911	-	14,536	262,770	311,343

8 Support costs

	Raising funds £	Charitable activities £	2024 £	2023 £	Basis of allocation
Accountancy fees	435	1,934	2,369	2,106	Direct
Advertising and marketing	-	-	-	77	Direct
Bank charges	2,905	3,863	6,768	6,514	Direct
Computer costs	144	4,397	4,541	4,310	Direct
Consulting	-	-	-	1,025	Direct
Depreciation expense	-	311	311	311	Direct
Amortisation	-	9,996	9,996	9,996	Direct
Salaries (note 12)	85,210	133,554	218,764	222,107	As per staff
Employers NI (note 12)	2,927	7,141	10,068	11,686	As per staff
Pension costs (note 12)	990	2,785	3,775	4,135	As per staff
General expenses	2,005	1,902	3,907	2,299	Direct
Independent examination fees (incl VAT)	-	1,825	1,825	1,100	Direct
Insurance	1,511	1,323	2,834	2,736	Direct
Legal and professional fees	44	3,176	3,220	97	Direct
Light, heat and power	1,409	-	1,409	931	Direct
Outsourced bookkeeping fees	1,920	3,456	5,376	4,704	Apportioned
Payroll processing	867	1,079	1,946	1,578	As per staff
Postage etc	15	2,619	2,634	2,763	Direct
Printing and stationery	17	3,851	3,868	4,731	Direct
Staff training	-	325	325	-	Direct
Subscriptions	266	718	984	742	Direct
Telephone and internet	900	3,766	4,666	3,351	Direct
Travel and parking	289	477	766	446	Direct
Rent and rates	29,060	7,849	36,909	34,795	Direct
Property repair costs	695	1,103	1,798	1,111	Direct
Travel and out of pocket expenses	1,233	4,628	5,861	5,515	As per staff
	132,842	202,078	334,920	329,166	
Other non-support costs	3,199	60,692	63,891	72,584	
Total costs	136,041	262,770	398,811	401,750	

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,825	-
- for other assurance services	9,689	8,368
Depreciation of owned tangible fixed assets	311	311
Amortisation of intangible assets	9,996	9,996

10 Independent examiner's remuneration

The analysis of independent examiners' remuneration is as follows:

Fees payable to the charity's independent examiner and associates:	**2024**	**2023**
	£	**£**
Independent examination of the annual accounts (incl VAT)	1,825	1,100
Non-independent examination services		
All other non-independent examination services (incl VAT)	9,689	8,368

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Included within charitable activities and raising funds are expenses totalling £574 (2023: £454) paid to the trustees to reimburse them for expenses incurred on behalf of the charity.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	**2023**
	Number	**Number**
	23	25

Employment costs	**2024**	**2023**
	£	**£**
Wages and salaries	218,764	222,106
Social security costs	10,068	11,686
Other pension costs	3,775	4,135
	232,607	237,927

There were no employees who had a salary, including employee benefits, in excess of £60,000.

13 Shop contribution

	2024	2023
	£	£
Shop income (including gift aid)	94,524	113,993
Shop costs	(79,098)	(74,585)
	15,426	39,408

14 Taxation

The company is a registered charity and is not considered to be liable to taxation on its charitable activities.

15 Intangible fixed assets

	Website
	£
Cost	
At 1 September 2023 and 31 August 2024	29,988
Amortisation and impairment	
At 1 September 2023	16,660
Amortisation charged for the year	9,996
At 31 August 2024	26,656
Carrying amount	
At 31 August 2024	3,332
At 31 August 2023	13,328

16 Tangible fixed assets

	Computers £
Cost	
At 1 September 2023	4,855
At 31 August 2024	4,855
Depreciation and impairment	
At 1 September 2023	4,388
Depreciation charged in the year	311
At 31 August 2024	4,700
Carrying amount	
At 31 August 2024	155
At 31 August 2023	467

17 Fixed asset investments

	Investments £
Cost or valuation	
At 1 September 2023	150,000
Transfer to current asset investment	(150,000)
At 31 August 2024	-
Carrying amount	
At 31 August 2024	-
At 31 August 2023	150,000

18 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,738	1,703
Prepayments and accrued income	11,815	11,049
	13,553	12,752

19 Current asset investments

	2024	2023
	£	£
Unlisted investments	125,196	-

20 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,442	4,256
Trade creditors	2,521	3,754
Other creditors	2,573	3,654
Accruals	3,139	2,765
	11,675	14,429

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 September 2023	Incoming resources	Resources expended	Balance at 31 August 2024
	£	£	£	£
Datchet United Charities - Datchet	460	-	-	460
Donations - Holiday Fund for Carers - for respite holidays	4,616	14,868	(14,536)	4,948
NHS Berkshire East Respite Grant - for respite holidays	1,280	-	-	1,280
Louis Baylis Trust - for drop-in services	1,342	-	-	1,342
RBWM Grants - Youth project	17,545	-	-	17,545
Berkshire Community Foundation Grants - Home Visits	8,451	-	-	8,451
Mates with plates	220	-	-	220
Out and about	-	3,910	(3,910)	-
	33,914	18,778	(18,446)	34,246

22 Analysis of net assets between funds

	Unrestricted 2024	**Restricted 2024**	**Total 2024**	Unrestricted 2023	Restricted 2023	Total 2023
	£	**£**	**£**	£	£	£
Fund balances at 31 August 2024 are represented by:						
Intangible fixed assets	3,332	-	3,332	13,328	-	13,328
Tangible assets	155	-	155	467	-	467
Investments	-	-	-	150,000	-	150,000
Current assets/(liabilities)	195,701	34,246	229,947	144,365	33,914	178,279
	199,188	34,246	233,434	308,160	33,914	342,074

23 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	27,500	27,500
Between two and five years	110,000	110,000
In over five years	55,382	82,882
	192,882	220,382

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	23,888	47,848

ALZHEIMERS DEMENTIA SUPPORT

England & Wales - Charity number 1143867

Accounts

Charity registration number 1143867

Company registration number 07687060 (England and Wales)

ALZHEIMERS DEMENTIA SUPPORT

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D D P Jannetta	
	Mr J P MacFarlane	
	Mr P T Cooper	
	Mr D M Coppinger	(Appointed 10 May 2023)
	Mr F Knowles	(Appointed 8 February 2023)
Secretary	Mr D D P Jannetta	
Charity number	1143867	
Company number	07687060	
Principal address	38 Queen Street MAIDENHEAD SL6 1HZ	
Registered office	c/o Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ	

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
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ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the'ADS' governing document, the Companies Act 2006 and "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).

Custodian trustee

'ADS' does not act as a custodian, and it does not own any lands and buildings.

Public benefit statement

The trustees consider that the objectives of 'ADS' meet the tests for the public benefit and in exercising their powers and duties, the trustees have complied with their duty to have due regard to the relevant guidance published by the charity commission.

Objectives and activities

The 'ADS' objectives are to; support, inform and comfort people living with Dementia, their carers and families in the local community. Income, in support of our activities, includes operating a retail shop, collection tins in many locations and at social events, targeted fundraising events, seeking grants from NGOs and other public bodies, charitable donations, legacies and bequests.

Our loyal band of volunteers (including all Trustees) support 'ADS' and we continue to encourage more to join us. We give due respect and gratitude for their service and, by only utilising the time they freely offer us, we hope to retain them. Voluntary working offered from the community consistently reinforces our ethical message and builds confidence in the work we do.

'ADS' strictly applies safe working practices mindful of prevailing safeguarding legislation. We consistently consult our membership, ensuring our services remain appropriate to their needs.

'ADS' provides vital guidance, information, assistance, companionship, advocacy, signposting, physical and psychological stimulation, entertainment, enjoyment and close friendships in relaxed surroundings. Services include 'singing for pleasure', 'seated exercises', 'moves and grooves', 'multi-lingual services', 'out and about', 'mates with plates', 'Alzheimer cafes', 'lunch clubs', 'connection cafes', 'virtual services' and a range of ad-hoc social events and weekends away.

We are continually developing our training packages spreading awareness to more sections of the community. Our 'ADS' annual Santa Fun Run remains a popular and fun way of raising funds.

Our website, newsletters, use of social media, leaflets in GP surgeries, clinics, pharmacies, public places etc. ensures visibility. It is vital that the 'ADS' message reaches all of those people in much need of our help.

In essence 'ADS' provides vital support, information and guidance via our extensive range of services.

Services added during this financial year include:

- Our online Salesforce digital platform project, to facilitate improved data capture and ease use of our 'ADS' website, is now nearing completion.
- Further new training packages to spread awareness of Dementia, into more sections of the community are being developed.
- Our partnership with Berkshire College of Agriculture (BCA) continues to be very successful and we are increasing the number of services delivered there.
- We are now able to re-introduce singing sessions, to assist people with Dementia residing in hospitals and deliver sessions in local hospitals on a regular basis.
- A new Service called Dementia Information Hub has been developed and will take place monthly in Windsor. It is aimed at providing guest speakers and health specialists to inform and discuss the subject of Dementia in an engaging way.

We actively communicate and reach potential new members in need of our support through; our website, newsletters, social media, leaflets in GP surgeries, pharmacies, clinics and public places; all to ensure that our message remains highly visible. We consult our members when introducing new services and activities, to ensure their needs are appropriately met.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities 'ADS' should undertake.

Achievements and financial review

2022/23 has seen the UK continue to be affected by increasing funding difficulties, the financial crisis, COVID-19 and the war in Ukraine have provided significant challenges. However, our range of 'group' services have been our priority, to provide vital support for our members.

Our 'ADS' shop has returned a reduced performance through the year due to Town Centre redevelopment issues but remains well patronised. Collections from tins remains difficult. The inability to raise money via some normal processes and the added challenge of no financial support from The Royal Borough of Windsor and Maidenhead, or Slough District Council have all meant we have continued to rely on our reserves to remain fully operational. Without these reserves 'ADS' would have been unable to deliver its services or develop new ones during these extremely difficult times. 'ADS' is very fortunate to have remained sustainable, having consistently adhered to our ethos of prudence.

Our strictly applied policies permitted us to maintain our staff salary levels at market values for the year 2022/23. This would have been impossible were it not for our careful financial controls over the years, testifying to the importance of continuing this practice.

Donations, legacies, grants and other fund-raising activities (excluding shop income) achieved £75,124 for the year (2021/22: £159,969) for the year, which reflects the considerable financial challenges imposed upon us. We are extremely grateful for the contributions from our various donors, which we utilise in full to provide access to the services we deliver. We continue to seek grants and donations, where appropriate, to help fund specific expenditure. Income from training packages and events for this year were £51,912 (2021/22: £60,079).

Our fund balance, as of 31st August 2023, of £342,074 (2021/22: £502,795) still enabled 'ADS' to meet its aims and objectives, providing vital services for those with Dementia, their carers, and the families reliant on our support. We will strenuously work to reverse this negative trend and ensure a return to sustainability during the year ahead.

Future developments

The financial pressures on our Charity have required us to rethink our approach and we have now undergone a restructure to incorporate a Director of Funding. This change will allow a dedicated team to concentrate on the difficult task of ingathering much needed funds through grants, events, social media and the like. This will hopefully ensure that we are able to continue to properly protect our members in the year('s) ahead. Our aims and objectives are intact, and our priorities remain firm ensuring that we can maximise on any opportunities to improve provision of our wide-ranging services.

Our 'ADS' Annual Santa Fun Run in November 2022 was again a great success. We will deliver this fun day out again in November this year. This event has been vital as it provides our members with a rare opportunity to enjoy a great day out sorely needed. We will consider holding 'ADS' events at different times of the year; resources permitting.

We continue broadening our appeal to more sections of the community, increasing the number of people we support. We are always exploring and devising new ways to assist our members, utlising all platforms available to us; building on lessons learnt. Our partner agencies continue to support our charity, knowing we respond appropriately and deliver the highest service standards. We will continue to foster these relationships in the future.

Business Risk Policy

Our risk assessment policy is robust and recognises the need to protect 'ADS' and its members. The trustees consider all known risks which might affect the business and take appropriate steps to mitigate them.

Adequate internal controls are in place to reduce the likelihood of loss through fraud or misuse of funds, with our management accounts, book-keeping, payroll and pension processing outsourced to Craufurd Hale LLP. We believe the operational structure headed up by Nysa Harris provides stability. We continue to work towards an effective succession planning programme, with efficient systems backups and are satisfied that controls are in place to mitigate exposure to risk

Reserves Policy

'ADS' operates responsibly retaining sufficient funds to provide sustainability ensuring outgoings reflect income. Providing confidence in the community that we will fully utilise our resources to deliver the highest possible standards of service.

Structure, governance and management

The Charity is a company limited by guarantee in accordance with its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D D P Jannetta	
Mr J P MacFarlane	
Mr P T Cooper	
Mr M J Saunders	(Resigned 11 May 2023)
Mrs K E Saunders	(Resigned 3 June 2023)
Mr D M Coppinger	(Appointed 10 May 2023)
Mr F Knowles	(Appointed 8 February 2023)

The articles of association require that there are at least three Members at all times. Potential Members are appointed by Trustees on the basis of their application form and their experience and the Trustees have absolute discretion in whether or not to accept and application for Membership. Natural persons must be 16 or over to become Members. There is no restriction to the length of the Trustee appointment, assuming they continue to fulfil their specified areas of responsibility in accordance with the Charity's' constitution.

None of the Members have any beneficial interest in the Company. All of the Trustees are Members of the Company and guarantee to contribute £1 in the event of a winding up. Each such Member remains liable for their guarantee for one year after they cease to be a Member, for liabilities incurred while they were a Member.

The Charity is managed by its Board of Trustees, who meet regularly and who decide on policy. Day-to-day operational matters are managed by David Jannetta under delegated authority from the Trustees.

Induction training is provided for all new Trustees. Ongoing training is available as required. Trustees are encouraged to attend appropriate external training events, seminars, workshops and be briefed on and discuss topical matters to assist them in the understanding and performance of their role.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Alzheimers Dementia Support for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
Mr D D P Jannetta
Trustee

Date: 17/1/2024

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALZHEIMERS DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Alzheimers Dementia Support (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Paul Fagan FCCA
for Craufurd Hale Audit Services Limited

C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 17.01.2024

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	3	59,872	15,252	75,124	159,969
Other trading activities	4	165,905	-	165,905	161,323
Other income	5	-	-	-	2,487
Total income		225,777	15,252	241,029	323,779
Expenditure on:					
Raising funds	6	90,407	-	90,407	107,378
Charitable activities	7	298,627	12,716	311,343	309,891
Total resources expended		389,034	12,716	401,750	417,269
Net (expenditure)/income for the year/ Net movement in funds		(163,257)	2,536	(160,721)	(93,490)
Fund balances at 1 September 2022		471,417	31,378	502,795	596,285
Fund balances at 31 August 2023		308,160	33,914	342,074	502,795

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Intangible assets	14		13,328		23,324
Tangible assets	15		467		778
Investments	16		150,000		-
			163,795		24,102
Current assets					
Debtors	17	12,752		12,116	
Cash at bank and in hand		179,956		479,308	
		192,708		491,424	
Creditors: amounts falling due within one year	18	(14,429)		(12,731)	
Net current assets			178,279		478,693
Total assets less current liabilities			342,074		502,795
The funds of the Charity					
Restricted income funds	20		33,914		31,378
Unrestricted funds			308,160		471,417
			342,074		502,795

The notes on pages 8 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

The financial statements were approved by the Trustees on 17/1/2024

.....
Mr D D P Jannetta
Trustee

Company registration number 07687060 (England and Wales)

1 Accounting policies

Charity information

Alzheimers Dementia Support is a private company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity. The Charity is registered in England and Wales. The registered office is c/o Craufurd Hale Group, Ground Floor, Arena Court, Crown Lane, MAIDENHEAD, SL6 8QZ.

The accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

Alzheimers Dementia Support meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months from the date of signing these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown the details of the legacy are disclosed and it is treated as a contingent asset until the criteria for income recognition are met.

1 Accounting policies **(Continued)**

The charity receives assistance in the form of donated goods and services. Donated goods are not recognised as income as disclosed in note 1.8. The Charity also benefits from the services of a number of volunteers who give their time freely. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

Other trading activities and other income are measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is classified under the following headings:

- Costs of raising funds comprise the costs of fundraising, training and other sundry income and their associated costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a specific activity are allocated directly.

Governance cost includes those costs associated with meeting the constitutional and statutory requirements of the Charity and include all independent examiners fees and costs linked to the strategic management of the Charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities. These costs have been allocated between cost of raising funds and charitable activities. The basis on which the support costs have been apportioned on an appropriate basis are set out in the note 8.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

1 Accounting policies **(Continued)**

Amortisation 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:

Website	33.3% straight line

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

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

Computers	33.3% straight line

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 recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible 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).

1.10 Stocks

The Charity does not buy items for resale. Items donated for sale in the shop are not valued as they are generally small and of low value, and to value them formally would incur undue expense in the opinion of the Trustees.

1.11 Cash and cash equivalents

Cash and cash equivalents represents cash in hand, deposits held at call with banks.

1.12 Financial instruments

The Charity 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 Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

1 Accounting policies (Continued)

1.13 Taxation

Alzheimers Dementia Support as a Charity is not liable for assessment to tax on its income and gains to the extent that they are applied to its charitable objectives.

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	59,872	13,660	73,532	126,219
Legacies receivable	-	1,592	1,592	-
Grants receivable	-	-	-	33,750
	59,872	15,252	75,124	159,969

4 Other trading activities

	2023	2022
	£	£
Fundraising events	51,912	60,079
Shop income	113,993	101,244
	165,905	161,323

5 Other income

	2023	2022
	£	£
Furlough claims	-	2,487

6 Raising funds

	2023	2022
	£	£
Training and events	8,909	25,554
Shop costs	74,585	73,423
Travel and out of pocket expenses	84	88
Other trading activities	6,829	8,313
	90,407	107,378

7 Charitable activities

	Alzheimers Dementia support	Out and about	RBWM Youth Project	Respite and careers holidays	Total 2023	Total 2022
	£	£	£	£	£	£
Depreciation	311	-	-	-	311	810
Amortisation	9,996	-	-	-	9,996	6,664
Accountancy fees	1,913	66	-	-	1,979	756
Advertising and marketing	77	-	-	-	77	60
Bank charges	3,267	226	-	-	3,493	3,754
Computer costs	4,058	108	-	-	4,166	1,892
Consulting	1,025	-	-	-	1,025	11,977
Salaries (note 11)	156,582	19,968	-	-	176,550	171,202
Employers NI (note 11)	9,617	733	-	-	10,350	11,087
Pension costs	3,613	303	-	-	3,916	3,859
General expenses	1,924	1	-	-	1,925	3,234
Donations	-	-	-	-	-	3
Independent Examination fee (incl VAT)	1,100	-	-	-	1,100	1,100
Insurance	1,272	-	-	-	1,272	1,289
IT software and consumables	-	-	-	-	-	17
Legal and professional fees	97	-	-	-	97	1,008
Light, heat and power	-	-	-	-	-	(412)
Outsourced bookkeeping fees	1,764	1,260	-	-	3,024	2,988
Payroll processing	910	186	-	-	1,096	936
Postage etc	2,727	14	-	-	2,741	2,069
Printing and stationery	4,384	-	-	-	4,384	4,358
Staff training	-	-	-	-	-	405
Subscriptions	742	-	-	-	742	658
Telephone and internet	2,028	441	-	-	2,469	4,931
Travel and parking	362	-	-	-	362	607
Singing for pleasure	17,441	-	-	-	17,441	16,757
Other property costs and hall hire	14,687	-	-	-	14,687	13,221
Travel and out of pocket expenses	5,027	316	-	-	5,343	5,582
Refreshments and other costs	11,397	17,252	-	-	28,649	26,881
Holiday fund for careers	1,432	-	-	12,716	14,148	12,198
	257,753	40,874	-	12,716	311,343	309,891
Analysis by fund						
Unrestricted funds	257,753	40,874	-	-	298,627	294,231
Restricted funds	-	-	-	12,716	12,716	15,660
	257,753	40,874	-	12,716	311,343	309,891

8 Support costs

	Raising funds £	Charitable activities £	2023 £	2022 £	Basis of allocation
Accountancy fees	127	1,979	2,106	756	Direct
Advertising and marketing	-	77	77	62	Direct
Bank charges	3,021	3,493	6,514	5,804	Direct
Computer costs	144	4,166	4,310	2,038	Direct
Consulting	-	1,025	1,025	11,977	Direct
Depreciation expense	-	311	311	810	Direct
Amortisation	-	9,996	9,996	6,664	Direct
Salaries (note 11)	45,557	176,550	222,107	229,368	As per staff
Employers NI (note 11)	1,336	10,350	11,686	13,364	As per staff
Pension costs (note 11)	219	3,916	4,135	4,361	As per staff
General expenses	374	1,925	2,299	3,814	Direct
Independent examination fees (incl VAT)	-	1,100	1,100	1,100	Direct
Insurance	1,464	1,272	2,736	2,795	Direct
IT software and consumables	-	-	-	17	Direct
Legal and professional fees	-	97	97	1,151	Direct
Light, heat and power	931	-	931	1,272	Direct
Outsourced bookkeeping fees	1,680	3,024	4,704	4,663	Apportioned
Payroll processing	482	1,096	1,578	1,408	As per staff
Postage etc	22	2,741	2,763	2,069	Direct
Printing and stationery	347	4,384	4,731	4,679	Direct
Staff training	-	-	-	405	Direct
Subscriptions	-	742	742	658	Direct
Telephone and internet	882	2,469	3,351	5,478	Direct
Travel and parking	84	362	446	665	Direct
Rent and rates	29,313	5,482	34,795	42,753	Direct
Property repair costs	678	433	1,111	638	Direct
Travel and out of pocket expenses	172	5,343	5,515	5,622	As per staff
	86,833	242,333	329,166	354,391	
Other non-support costs	3,574	69,010	72,584	62,878	
Total costs	90,407	311,343	401,750	417,269	

9 Independent examiner's remuneration

The analysis of independent examiners' remuneration is as follows:

Fees payable to the charity's independent examiner and associates:	**2023**	**2022**
	£	**£**
Independent examination of the annual accounts (incl VAT)	1,100	1,100
Non-independent examination services		
All other non-independent examination services (incl VAT)	8,388	7,978

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Included within charitable activities and raising funds are expenses totalling £454 (2022: £10,854) paid to the trustees to reimburse them for expenses incurred on behalf of the charity.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	**2022**
	Number	**Number**
	25	23

Employment costs	**2023**	**2022**
	£	**£**
Wages and salaries	222,106	229,368
Social security costs	11,686	13,364
Other pension costs	4,135	4,361
	237,927	247,093

There were no employees who had a salary, including employee benefits, in excess of £60,000.

12 Shop contribution

	2023	2022
	£	£
Shop income (including gift aid)	113,993	101,244
Shop costs	(74,585)	(73,423)
	39,408	27,821

13 Taxation

The company is a registered charity and is not considered to be liable to taxation on its charitable activities.

14 Intangible fixed assets

	Website
	£
Cost	
At 1 September 2022 and 31 August 2023	29,988
Amortisation and impairment	
At 1 September 2022	6,664
Amortisation charged for the year	9,996
At 31 August 2023	16,660
Carrying amount	
At 31 August 2023	13,328
At 31 August 2022	23,324

15 Tangible fixed assets

	Computers £
Cost	
At 1 September 2022	4,855
At 31 August 2023	4,855
Depreciation and impairment	
At 1 September 2022	4,077
Depreciation charged in the year	311
At 31 August 2023	4,388
Carrying amount	
At 31 August 2023	467
At 31 August 2022	778

16 Fixed asset investments

	Investments £
Cost or valuation	
At 1 September 2022	-
Valuation changes	150,000
At 31 August 2023	150,000
Carrying amount	
At 31 August 2023	150,000
At 31 August 2022	-

17 Debtors

Amounts falling due within one year:	**2023 £**	**2022 £**
Other debtors	1,703	6,926
Prepayments and accrued income	11,049	5,190
	12,752	12,116

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,256	4,065
Trade creditors	3,754	3,765
Other creditors	3,654	2,269
Accruals	2,765	2,632
	14,429	12,731

19 Deferred income analysis

	2023	2022
	£	£
Balance brought forward	-	33,750
Release of annual grant	-	(33,750)
Royal Borough of Windsor and Maidenhead annual grant	-	-
Balance carried forward	-	-

Grants received in advance for expenditure that takes place in a future accounting period has been accounted for as deferred income and recognised as a liability.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds		
	Balance at 1 September 2022	Incoming resources	Resources expended	Balance at 31 August 2023
	£	£	£	£
Datchet United Charities - Datchet	460	-	-	460
Donations - Holiday Fund for Carers - for respite holidays	2,080	15,252	(12,716)	4,616
NHS Berkshire East Respite Grant - for respite holidays	1,280	-	-	1,280
Louis Baylis Trust - for drop-in services	1,342	-	-	1,342
RBWM Grants - Youth project	17,545	-	-	17,545
Berkshire Community Foundation Grants - Home Visits	8,451	-	-	8,451
Mates with plates	220	-	-	220
	31,378	15,252	(12,716)	33,914

21 Analysis of net assets between funds

	Unrestricted 2023	Restricted 2023	Total 2023	Unrestricted 2022	Restricted 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:						
Intangible fixed assets	13,328	-	13,328	23,324	-	23,324
Tangible assets	467	-	467	778	-	778
Investments	150,000	-	150,000	-	-	-
Current assets/(liabilities)	144,365	33,914	178,279	447,315	31,378	478,693
	308,160	33,914	342,074	471,417	31,378	502,795

22 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	27,500	27,500
Between two and five years	110,000	110,000
In over five years	82,882	110,382
	220,382	247,882

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	47,848	46,390

ALZHEIMERS DEMENTIA SUPPORT

England & Wales - Charity number 1143867

Accounts

Charity registration number 1143867

Company registration number 07687060 (England and Wales)

ALZHEIMERS DEMENTIA SUPPORT

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D D P Jannetta Mr J P MacFarlane Mr P T Cooper Mr M J Saunders Mrs K E Saunders
Secretary	Mr D D P Jannetta
Charity number	1143867
Company number	07687060
Principal address	Unit 113 5 High Street MAIDENHEAD SL6 1JN
Registered office	c/o Craufurd Hale Group Ground Floor, Arena Court Crown Lane MAIDENHEAD SL6 8QZ
Independent examiner	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court MAIDENHEAD SL6 8QZ

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
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ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the'ADS' governing document, the Companies Act 2006 and "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).

Custodian trustee

'ADS' does not act as a custodian, and it does not own any lands and buildings.

Public benefit statement

The trustees consider that the objectives of 'ADS' meet the tests for the public benefit and in exercising their powers and duties, the trustees have complied with their duty to have due regard to the relevant guidance published by the charity commission.

Objectives and activities

The 'ADS' objectives are to; support, inform and comfort people living with Dementia, their carers and families in the local community. Income, in support of our activities, includes operating a retail shop, collection tins in many locations and at social events, targeted fundraising events, seeking grants from NGOs and other public bodies, charitable donations, legacies and bequests.

Our loyal band of volunteers (including all Trustees) support 'ADS' and we continue to encourage more to join us. We give due respect and gratitude for their service and, by only utilising the time they freely offer us, we hope to retain them. Voluntary working offered from the community consistently reinforces our ethical message and builds confidence in the work we do.

'ADS' strictly applies safe working practices mindful of prevailing safeguarding legislation. We consistently consult our membership, ensuring our services remain appropriate to their needs.

'ADS' provides vital guidance, information, assistance, companionship, advocacy, signposting, physical and psychological stimulation, entertainment, enjoyment and close friendships in relaxed surroundings. Services include 'singing for pleasure', 'seated exercises', 'moves and grooves', 'multi-lingual services', 'out and about', 'mates with plates', 'Alzheimer cafes', 'lunch clubs', 'connection cafes', 'virtual services' and a range of ad-hoc social events and weekends away.

We are continually developing our training packages spreading awareness to more sections of the community. Our 'ADS' annual Santa Fun Run remains a popular and fun way of raising funds.

Our website, newsletters, use of social media, leaflets in GP surgeries, clinics, pharmacies, public places etc. ensures visibility. It is vital that the 'ADS' message reaches all of those people in much need of our help.

In essence 'ADS' provides vital support, information and guidance via., our extensive range of services.

Services added during this financial year include:

- Following extensive work, it was identified as necessary to update our online Salesforce digital platform, to facilitate improved data capture and ease use of our 'ADS' website.
- New training packages to spread awareness of Dementia, into more sections of the community,
- Our partnership with Berkshire College of Agriculture (BCA) has proved to be extremely successful so we have increased the number of services we deliver at their venue.

- We have striven to re-introduce singing sessions, to assist people with Dementia residing in hospitals and we are working with our local hospitals to this end.
- Online singing sessions and carer chat lines provide additional interactive opportunities for the enjoyment of our members.

We actively communicate and reach potential new members in need of our support through; our website, newsletters, social media, leaflets in GP surgeries, pharmacies, clinics and public places; all to ensure that our message remains highly visible. We consult our members when introducing new services and activities, to ensure their needs are appropriately met.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities 'ADS' should undertake.

Achievements and financial review

2022 has seen the UK continue to be affected by COVID-19 and the effects of the war in Ukraine have provided additional challenges. However, our range of 'group' services have almost returned to normal, as we continue to provide support for our members.

Our 'ADS' shop has successfully returned strong performances throughout the year and is well patronised. Collections from our tins remains difficult, the inability to raise money via some of our normal processes and the added challenge of our financial support being removed by The Royal Borough of Windsor and Maidenhead ('RBWM') have all meant we have continued to rely on our reserves to remain fully operational. Without these reserves 'ADS' would have been unable to deliver its services or develop new ones during these difficult times. 'ADS' is very fortunate to remain sustainable, having consistently adhered to our ethos of building our reserves.

We are particularly proud that the policies applied over the years permit us to maintain our 'ADS' staff salary levels at market values for the year 2021/2022. This would have been impossible were it not for our careful financial controls over the years, testifying to the importance of continuing this ethos.

Donations, legacies, grants and other fund-raising activities (excluding shop income) achieved £159,969 for the year (2020/21: £131,999) for the year, which is very creditable considering the challenges of COVID-19. We are extremely grateful for the contributions from our various donors, which we utilise in full to provide access to the services we deliver. We continue to seek grants and donations, where appropriate, to help fund specific expenditure. Income from training packages and events for this year were £60,079 (2020/21: £50,051).

Our fund balance, as of 31st August 2022, of £502,795 (2020/21: £596,285) enables 'ADS' to remain robust and continue to meet its aims and objectives, providing vital services for those with Dementia, their carers and the families reliant on our support.

Future developments

We have learned to live with COVID-19 and are ensuring our testing regime, at all our services continues to properly protect our members in the year ahead. Our aims and objectives are intact, and our priorities remain firm, providing an ever-widening range of services to ensure we maximise opportunities for our members.

Our 'ADS' Annual Santa Fun Run returned in November 2021 and was again a tremendous success. We will deliver this fun day out again in November this year. This event has been important as it provides our members with a rare opportunity to enjoy a great day out and was sorely missed during the pandemic. In the future, we are considering holding other 'ADS' virtual events at different times of the year; resources permitting.

We continue broadening our appeal to more sections of the community, increasing the number of people we support. We are always exploring how to devise new ways to assist our members, utlising any and all virtual platforms available to us; building on the lessons we learned during the pandemic. Our partner agencies continue to support our charity, knowing that we will respond appropriately and deliver the highest service standards. We will continue to foster these important relationships in the future.

Business Risk Policy

Our risk assessment policy is robust and recognises the need to protect 'ADS' and its members. The trustees consider all known risks which might affect the business and take appropriate steps to mitigate them.

Adequate internal controls are in place to reduce the likelihood of loss through fraud or misuse of funds, with our management accounts, book-keeping, payroll and pension processing outsourced to Craufurd Hale LLP. We believe the operational structure headed up by Nysa Harris provides stability. We continue to work towards an effective succession planning programme, with efficient systems backups and are satisfied that controls are in place to mitigate exposure to risk

Reserves Policy

'ADS' operates responsibly retaining sufficient funds to provide sustainability ensuring outgoings reflect income. Providing confidence in the community that we will fully utilise our resources to deliver the highest possible standards of service.

Structure, governance and management

The Charity is a company limited by guarantee in accordance with its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D D P Jannetta
Mr J P MacFarlane
Mr P T Cooper
Mr M J Saunders
Mrs K E Saunders

The articles of association require that there are at least three Members at all times. Potential Members are appointed by Trustees on the basis of their application form and their experience and the Trustees have absolute discretion in whether or not to accept and application for Membership. Natural persons must be 16 or over to become Members. There is no restriction to the length of the Trustee appointment, assuming they continue to fulfil their specified areas of responsibility in accordance with the Charity's' constitution.

None of the Members have any beneficial interest in the Company. All of the Trustees are Members of the Company and guarantee to contribute £1 in the event of a winding up. Each such Member remains liable for their guarantee for one year after they cease to be a Member, for liabilities incurred while they were a Member.

The Charity is managed by its Board of Trustees, who meet regularly and who decide on policy. Day-to-day operational matters are managed by David Jannetta under delegated authority from the Trustees.

Induction training is provided for all new Trustees. Ongoing training is available as required. Trustees are encouraged to attend appropriate external training events, seminars, workshops and be briefed on and discuss topical matters to assist them in the understanding and performance of their role.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Alzheimers Dementia Support for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Mr D D P Jannetta
Trustee

6 December 2022

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALZHEIMERS DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Alzheimers Dementia Support (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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 ICAEW, 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Paul Fagan FCCA
for Craufurd Hale Audit Services Limited

C/O Craufurd Hale Group
Ground Floor, Arena Court
Crown Lane
MAIDENHEAD
SL6 8QZ

Dated: 6 December 2022

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3	148,863	11,106	159,969	131,999
Other trading activities	4	161,323	-	161,323	118,496
Other income	5	-	2,487	2,487	47,675
Total income		310,186	13,593	323,779	298,170
Expenditure on:					
Raising funds	6	107,378	-	107,378	77,331
Charitable activities	7	294,231	15,660	309,891	186,474
Total resources expended		401,609	15,660	417,269	263,805
Net (expenditure)/income for the year/ Net movement in funds		(91,423)	(2,067)	(93,490)	34,365
Fund balances at 1 September 2021		562,840	33,445	596,285	561,920
Fund balances at 31 August 2022		471,417	31,378	502,795	596,285

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Intangible assets	**14**		23,324		-
Tangible assets	**15**		778		653
			24,102		653
Current assets					
Debtors	**16**	12,116		10,070	
Cash at bank and in hand		479,308		628,782	
		491,424		638,852	
Creditors: amounts falling due within one year	**17**	(12,731)		(43,220)	
Net current assets			478,693		595,632
Total assets less current liabilities			502,795		596,285
Income funds					
Restricted funds	**19**		31,378		33,445
Unrestricted funds			471,417		562,840
			502,795		596,285

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

The financial statements were approved by the Trustees on 6 December 2022

Mr D D P Jannetta
Trustee

Company registration number 07687060

1 Accounting policies

Charity information

Alzheimers Dementia Support is a private company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity. The Charity is registered in England and Wales. The registered office is c/o Craufurd Hale Group, Ground Floor, Arena Court, Crown Lane, MAIDENHEAD, SL6 8QZ.

The accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

Alzheimers Dementia Support meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months from the date of signing these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown the details of the legacy are disclosed and it is treated as a contingent asset until the criteria for income recognition are met.

1 Accounting policies **(Continued)**

The charity receives assistance in the form of donated goods and services. Donated goods are not recognised as income as disclosed in note 1.8. The Charity also benefits from the services of a number of volunteers who give their time freely. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

Other trading activities and other income are measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is classified under the following headings:

- Costs of raising funds comprise the costs of fundraising, training and other sundry income and their associated costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a specific activity are allocated directly.

Governance cost includes those costs associated with meeting the constitutional and statutory requirements of the Charity and include all independent examiners fees and costs linked to the strategic management of the Charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities. These costs have been allocated between cost of raising funds and charitable activities. The basis on which the support costs have been apportioned on an appropriate basis are set out in the note 8.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

1 Accounting policies **(Continued)**

Amortisation 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:

Website	33.3% straight line

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

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

Computers	33.3% straight line

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 recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible 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).

1.9 Stocks

The Charity does not buy items for resale. Items donated for sale in the shop are not valued as they are generally small and of low value, and to value them formally would incur undue expense in the opinion of the Trustees.

1.10 Cash and cash equivalents

Cash and cash equivalents represents cash in hand, deposits held at call with banks.

1.11 Financial instruments

The Charity 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 Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

1.12 Taxation

Alzheimers Dementia Support as a Charity is not liable for assessment to tax on its income and gains to the extent that they are applied to its charitable objectives.

1 Accounting policies **(Continued)**

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The Charity contributes to a defined contribution plan. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	115,113	11,106	126,219	68,850
Legacies receivable	-	-	-	2,293
Grants receivable	33,750	-	33,750	60,856
	148,863	11,106	159,969	131,999

4 Other trading activities

	2022	2021
	£	£
Fundraising events	60,079	50,051
Shop income	101,244	68,445
	161,323	118,496

5 Other income

	2022	2021
	£	£
Furlough claims	2,487	47,676

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Training and events	25,554	-	25,554	16,733
Shop costs	73,423	-	73,423	53,933
Travel and out of pocket expenses	88	-	88	-
Other trading activities	8,313	-	8,313	6,585
Other direct costs	-	-	-	80
	107,378	-	107,378	77,331

7 Charitable activities

	Alzheimers Dementia support	Out and about	RBWM Youth Project	Respite and careers holidays	Total 2022	Total 2021
	£	£	£	£	£	£
Depreciation	810	-	-	-	810	1,307
Amortisation	6,664	-	-	-	6,664	-
Accountancy fees	756	-	-	-	756	812
Advertising and marketing	60	-	-	-	60	127
Bank charges	3,599	155	-	-	3,754	977
Computer costs	1,784	108	-	-	1,892	2,004
Consulting	11,977	-	-	-	11,977	3,902
Salaries	150,856	20,346	-	-	171,202	123,048
Employers NI	10,315	772	-	-	11,087	3,808
Pension costs	3,498	361	-	-	3,859	2,637
General expenses	3,232	2	-	-	3,234	1,042
Donations	3	-	-	-	3	885
Independent Examination fee (incl VAT)	1,100	-	-	-	1,100	1,060
Insurance	1,289	-	-	-	1,289	1,026
IT software and consumables	17	-	-	-	17	164
Legal and professional fees	933	75	-	-	1,008	1,304
Light, heat and power	(412)	-	-	-	(412)	-
Outsourced bookkeeping fees	1,743	1,245	-	-	2,988	2,592
Payroll processing	737	199	-	-	936	853
Postage etc	2,065	4	-	-	2,069	2,108
Printing and stationery	4,358	-	-	-	4,358	1,431
Staff training	405	-	-	-	405	-
Subscriptions	658	-	-	-	658	689
Telephone and internet	3,895	1,036	-	-	4,931	2,059
Travel and parking	604	3	-	-	607	183
Singing for pleasure	16,757	-	-	-	16,757	8,766
Other property costs and hall hire	13,221	-	-	-	13,221	6,444
Travel and out of pocket expenses	5,232	350	-	-	5,582	2,434
Refreshments and other costs	6,957	19,924	-	-	26,881	2,837
Holiday fund for careers	315	-	-	11,883	12,198	11,398
	253,428	44,580	-	11,883	309,891	185,897
Analysis by fund						
Unrestricted funds	250,415	43,816	-	-	294,231	147,397
Restricted funds	3,013	764	-	11,883	15,660	39,077
	253,428	44,580	-	11,883	309,891	186,474

8 Support costs

	Raising funds	Charitable activities	2022	2021	Basis of allocation
	£	£	£	£	
Accountancy fees	-	756	756	812	Direct
Advertising and marketing	2	60	62	127	Direct
Bank charges	2,050	3,754	5,804	2,306	Direct
Computer costs	146	1,892	2,038	2,153	Direct
Consulting	-	11,977	11,977	3,902	Direct
Depreciation expense	-	810	810	1,307	Direct
Amortisation	-	6,664	6,664	-	Direct
Salaries (note 11)	58,166	171,202	229,368	171,045	As per staff
Employers NI (note 11)	2,277	11,087	13,364	4,863	As per staff
Pension costs (note 11)	502	3,859	4,361	3,405	As per staff
General expenses	577	3,237	3,814	1,261	Direct
Independent examination fees (incl VAT)	-	1,100	1,100	1,060	Direct
Insurance	1,506	1,289	2,795	2,612	Direct
IT software and consumables	-	17	17	164	Direct
Legal and professional fees	143	1,008	1,151	1,788	Direct
Light, heat and power	1,684	(412)	1,272	(46)	Direct
Outsourced bookkeeping fees	1,675	2,988	4,663	4,077	Apportioned
Payroll processing	472	936	1,408	1,324	As per staff
Postage etc		2,069	2,069	2,108	Direct
Printing and stationery	321	4,358	4,679	1,803	Direct
Staff training	-	405	405	-	Direct
Subscriptions	-	658	658	689	Direct
Telephone and internet	547	4,931	5,478	2,559	Direct
Travel and parking	58	607	665	183	Direct
Rent and rates	29,532	13,221	42,753	35,352	Direct
Property repair costs	638	-	638	717	Direct
Travel and out of pocket expenses	40	5,582	5,622	2,434	As per staff
COVID-19 shop provision (note 12)	-	-		(15,000)	Direct
	100,336	254,055	354,391	233,005	
Other non-support costs	7,042	55,836	62,878	30,800	
Total costs	107,378	309,891	417,269	263,805	

9 Independent examiner's remuneration

The analysis of independent examiners' remuneration is as follows:

Fees payable to the charity's independent examiner and associates:	**2022**	**2021**
	£	**£**
Independent examination of the annual accounts (incl VAT)	1,100	1,060
Non-independent examination services		
All other non-independent examination services (incl VAT)	7,978	8,001

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Included within charitable activities and raising funds are expenses totalling £10,854 (2021: £7,362) paid to the trustees to reimburse them for expenses incurred on behalf of the charity.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	**2021**
	Number	**Number**
	23	21

Employment costs	**2022**	**2021**
	£	**£**
Wages and salaries	229,368	171,045
Social security costs	13,364	4,863
Other pension costs	4,361	3,405
	247,093	179,313

There were no employees who had a salary, including employee benefits, in excess of £60,000.

12 Shop contribution

	2022	2021
	£	£
Shop income (including gift aid)	101,244	68,445
Shop costs	(73,423)	(43,562)
COVID-19 provision	-	15,000
	27,821	39,883

A provision of £15,000 was released in the prior periods financial statements as a provision with respect to the loss of sales and additional cost incurred due to the COVID-19 pandemic.

13 Taxation

The company is a registered charity and is not considered to be liable to taxation on its charitable activities.

14 Intangible fixed assets

	Website
	£
Cost	
At 1 September 2021	-
Additions - separately acquired	29,988
At 31 August 2022	29,988
Amortisation and impairment	
At 1 September 2021	-
Amortisation charged for the year	6,664
At 31 August 2022	6,664
Carrying amount	
At 31 August 2022	23,324
At 31 August 2021	-

15 Tangible fixed assets

	Computers £
Cost	
At 1 September 2021	3,920
Additions	935
At 31 August 2022	4,855
Depreciation and impairment	
At 1 September 2021	3,267
Depreciation charged in the year	810
At 31 August 2022	4,077
Carrying amount	
At 31 August 2022	778
At 31 August 2021	653

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	432
Other debtors	6,926	4,632
Prepayments and accrued income	5,190	5,006
	12,116	10,070

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	4,065	2,942
Trade creditors	3,765	2,048
Other creditors	2,269	35,598
Accruals	2,632	2,632
	12,731	43,220

18 Deferred income analysis

	2022	2021
	£	£
Balance brought forward	33,750	33,750
Release of annual grant	(33,750)	(33,750)
Royal Borough of Windsor and Maidenhead annual grant	-	33,750
Balance carried forward	-	**33,750**

Grants received in advance for expenditure that takes place in a future accounting period has been accounted for as deferred income and recognised as a liability.

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£
Datchet United Charities - Datchet	460	-	-	460
Donations - Holiday Fund for Carers - for respite holidays	2,857	11,106	(11,883)	2,080
NHS Berkshire East Respite Grant - for respite holidays	1,280	-	-	1,280
Louis Baylis Trust - for drop-in services	1,342	-	-	1,342
RBWM Grants - Youth project	17,545	-	-	17,545
RBWM Grants - Befriending Service	8,565	-	(114)	8,451
Moves and Grooves and SFP	412	-	(412)	-
Mates with plates	220	-	-	220
Out and about	764	-	(764)	-
COVID job retention scheme	-	2,487	(2,487)	-
	33,445	13,593	(15,660)	31,378

20 Analysis of net assets between funds

	Unrestricted 2022	Restricted 2022	Total 2022	Unrestricted 2021	Restricted 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:						
Intangible fixed assets	23,324	-	23,324	-	-	-
Tangible assets	778	-	778	653	-	653
Current assets/(liabilities)	447,315	31,378	478,693	562,187	33,445	595,632
	471,417	31,378	502,795	562,840	33,445	596,285

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	27,500	27,500
Between two and five years	110,000	110,000
In over five years	110,382	137,882
	247,882	275,382

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	46,390	43,137

ALZHEIMERS DEMENTIA SUPPORT

England & Wales - Charity number 1143867

Accounts

Charity Registration No. 1143867

Company Registration No. 07687060 (England and Wales)

ALZHEIMERS DEMENTIA SUPPORT

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D D P Jannetta Mr J P MacFarlane Mr P T Cooper Mr M J Saunders Mrs K E Saunders
Secretary	Mr D D P Jannetta
Charity number	1143867
Company number	07687060
Principal address	Unit 113 5 High Street MAIDENHEAD SL6 1JN
Independent examiner	Craufurd Hale Audit Services Limited Ground Floor, Belmont Place Belmont Road MAIDENHEAD SL6 6TB

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
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ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report and financial statements for the year ended 31 August 2021. The Trustees also approved the content of the 2020/21 'ADS' AGM held and recorded via zoom conferencing on Wednesday 26th June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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).

Custodian trustee

The company does not act as a custodian and it does not own any lands and buildings.

Public benefit statement

The trustees consider that the objectives of the charity meet the tests for the public benefit and in exercising their powers and duties, the trustees have complied with their duty to have due regard to the relevant guidance published by the charity commission.

Objectives and activities

The Charity's objectives are to support, inform and comfort people living with Dementia, their carers and their families in the local community. Income in support of our activities include operating a retail shop, cash collection tins in many locations and at social events, targeted fundraising events, seeking grants from local government, NGOs, and other public bodies, charitable donations, legacies and bequests.

Our loyal volunteers (including all Trustees) support the charity and we continue to encourage more to join us. We give our volunteers respect and gratitude for their service and, by only utilising the time which they freely offer us, we hope to retain them. Volunteers from within the community, working on behalf of 'ADS', consistently reinforce our ethical message building strong confidence in the work we do.

'ADS' strictly applies safe working practices and remains constantly mindful of prevailing safeguarding legislation and COVID-19 requirements. We consistently consult our membership to ensure our services remain appropriate to their needs and adapt when appropriate.

'ADS' provides vital guidance, information, assistance, companionship, advocacy, signposting, physical and psychological stimulation, entertainment, enjoyment and close friendships in relaxed surroundings. Services include 'singing for pleasure', 'seated exercises', 'moves and grooves', 'multi-lingual services', 'out and about', 'in and at home, 'mates with plates', 'Alzheimer cafes', 'lunch clubs', 'connection cafes', 'virtual services', a range of ad-hoc social events, and weekends away.

We are continually updating and developing our training packages - spreading awareness to further-reaching sections of the community. Our 'ADS' annual Santa fun run remains a popular and FUN method of raising funds.

Our website, newsletters, use of social media, leaflets in GP surgeries, clinics, pharmacies, public places etc., create and ensure visibility remains high. It is vital that the 'ADS' message reaches all of those people in much need of our help.

Due regard is paid to the charity commission's guidance, when deciding which activities, we undertake.

In essence, 'ADS' provides vital support, information, and guidance via., our extensive range of services.

Services added during this financial year include:

- The 'ADS' website continues to evolve, and ongoing developments are being incorporated, as required, to meet the needs of our members.
- Training packages are being developed and devised to support the process of spreading awareness of Dementia into a greater spread of the community and are being offered to delegates in appropriate settings e.g., schools, colleges etc.
- A Dementia awareness book 'A Kids Guide to Dementia' (using sensitive, age-appropriate language), is being extensively marketed and is proving to be of huge benefit in the education of youths within the community and beyond.
- Virtual 'In and at home' activity and communication sessions have been fully utilised during the COVID Pandemic lockdown periods and now form an integral addition to our portfolio.
- Online singing sessions and carer chat lines have been further developed to provide additional opportunities for the enjoyment of our members in hospital or in their own home.

We actively communicate and reach potential new members in need of our support, through our website, newsletters, social media, leaflets in GP surgeries, pharmacies, clinics, and public places, to ensure that our message and existence is highly visible.

Achievements and financial review

2020/21 has demonstrated that the effects of COVID19 on our communities, is likely to remain with us long into the future. This has meant that our range of 'group' services have been delivered alongside 'virtual' services introduced last year. Both methods of service delivery have been invaluable to provide an appropriate level of support for our members and so each will continue. We are proud to report that our services have been re-assessed and fully adhere to the safe practices required to always safeguard our staff and members whilst being engaged.

Due to the ongoing effects of COVID, our 'ADS' shop was forced to close from 5th November until 2nd December 2020 and from 21st December until 12th April 2021. During these times the combined effects of zero income from the shop, the loss of collections from our tins and the inability to raise money via our normal processes, provided added challenges to our ability to remain fully operational throughout this period.

I am particularly proud of the fact that the financial policies, applied over the years, has permitted us to uphold our previous decision to increase all 'ADS' staff salaries by 3.1% for the year 2020/2021. We have also been able to top-up salaries for staff members being furloughed to 100%. These positive decisions were supported by the comfort of retaining appropriate reserves and the importance of continuing with this ethos. Credit is also due to our wonderful team of staff and volunteers without whom we could not achieve our aims in support of those in need our support.

Through donations, legacies, grants, and other fund-raising activities we achieved £298,170 (2020: £492,605) for the year, which is very creditable considering the challenges COVID-19 delivered. We are grateful for the continued support of the Royal Borough of Windsor and Maidenhead for the grants they afford to us and fully utilise them to ensure access to the services we deliver to those in need in the community. We continue to seek grant funding (from a variety of sources) to support the costs of specific and clearly defined expenditure.

Overall, our fund balance, as of 31st August 2021, was £596,285 (2020: £561,920). The overall performance of 'ADS' remains robust and continues to meet its aims and objectives to provide vital services for those people living with Dementia, their carers and families, who are reliant on our support.

Future developments

COVID-19 has continued to challenge us thus necessitating the development of our portfolio. This has prepared us well for the year ahead. Our aims and objectives remain intact, and our priorities are firmly in place. We will provide an ever-widening range of services to ensure we maximise our effectiveness in support of our members.

We delivered our 2020 'ADS' Annual Santa Fun Run 'virtually' on Wednesday 18th November (due to COVID restrictions) and it was a terrific success. Consequently we will consider hosting similar 'ADS' virtual events in the future should conditions dictate. Despite this, our annual event has proven to be important to our members (as it offers them a rare opportunity to enjoy a 'normal' FUN day out) and therefore we are committed to the event returning 'live' to Eton Dorney on Sunday 28th November 2021.

We continue to broaden our appeal to more sections of the community, increasing the number of people we support by utilising all virtual platforms available to us. Our partner agencies, such as RBWM, continue to support us, in the knowledge that we will respond and deliver to the highest possible service standards. As a result, we will continue to work with our partner agencies to maintain and foster these important relationships.

I am pleased to report another successful year, Nysa Harris has guided and supported the operational management of the charity, achieving our strategic aspirations. She also continues to make in-roads into delivering our future aims and objectives supporting our determination to protect and future-proof 'ADS', thereby ensuring the effective and efficient delivery of our extensive range of services for as long as they are needed.

Business Risk Policy

Our risk assessment policy is robust and recognises the need to protect the charity and its members. The Trustees consider all known risks which might affect the business and we take those appropriate steps needed to mitigate them.

By retaining adequate financial reserves, we believe that 'ADS' can cope with short-term reductions in income. Adequate internal controls are in place to reduce the likelihood of loss through fraud or misuse of funds (management accounts, book-keeping payroll and pension provision are outsourced to Craufurd Hale LLP). We believe the operational structure, headed up by Nysa Harris, provides the necessary stability the charity requires, and we continue to develop an effective succession planning program, with efficient back-up systems. We are therefore satisfied that sufficient controls are in place to mitigate our exposure to risk.

Reserves Policy

'ADS' operates responsibly retaining sufficient funds to provide sustainability ensuring outgoings reflect income. Providing confidence in the community that we will fully utilise our resources to deliver the highest possible standards of service.

Structure, governance and management

The Charity is a company limited by guarantee in accordance with its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D D P Jannetta
Mr J P MacFarlane
Mr P T Cooper
Mr M J Saunders
Mrs K E Saunders

The articles of association require that there are at least three Members at all times. Potential Members are appointed by Trustees on the basis of their application form and their experience and the Trustees have absolute discretion in whether or not to accept and application for Membership. Natural persons must be 16 or over to become Members. There is no restriction to the length of the Trustee appointment, assuming they continue to fulfil their specified areas of responsibility in accordance with the Charity's' constitution.

None of the Members have any beneficial interest in the Company. All of the Trustees are Members of the Company and guarantee to contribute £1 in the event of a winding up. Each such Member remains liable for their guarantee for one year after they cease to be a Member, for liabilities incurred while they were a Member.

The Charity is managed by its Board of Trustees, who meet regularly and who decide on policy. Day-to-day operational matters are managed by David Jannetta under delegated authority from the Trustees.

Induction training is provided for all new Trustees. Ongoing training is available as required. Trustees are encouraged to attend appropriate external training events, seminars, workshops and be briefed on and discuss topical matters to assist them in the understanding and performance of their role.

Statement of trustees' responsibilities

The Trustees, who are also the directors of Alzheimers Dementia Support for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
Mr D D P Jannetta
Trustee

Date: 3rd November 2021

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALZHEIMERS DEMENTIA SUPPORT

I report to the Trustees on my examination of the financial statements of Alzheimers Dementia Support (the Charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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 ICAEW, 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Christopher Rayner FCA
for Craufurd Hale Audit Services Limited

Ground Floor, Belmont Place
Belmont Road
MAIDENHEAD
SL6 6TB

Dated: 10 NOVEMBER 2021

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	3	118,359	13,640	131,999	337,660
Other trading activities	4	118,495	-	118,496	133,643
Other income	5	-	47,676	47,676	21,302
Total income		236,854	61,316	298,170	492,605
Expenditure on:					
Raising funds	6	56,306	21,025	77,331	108,729
Charitable activities	7	147,397	39,077	186,474	214,986
Total resources expended		203,703	60,102	263,805	323,715
Net income for the year/ Net movement in funds		33,152	1,214	34,366	168,890
Fund balances at 1 September 2020		529,689	32,231	561,920	393,030
Fund balances at 31 August 2021		562,840	33,445	596,285	561,920

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**14**		653		1,960
Current assets					
Debtors	**15**	10,070		179,021	
Cash at bank and in hand		628,782		447,150	
		638,852		626,171	
Creditors: amounts falling due within one year	**16**	(43,220)		(66,211)	
Net current assets			595,632		559,960
Total assets less current liabilities			596,285		561,920
Income funds					
Restricted funds	**18**		33,445		32,231
Unrestricted funds			562,840		529,689
			596,285		561,920

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

The financial statements were approved by the Trustees on 3rd November 2021

.....
Mr D D P Jannetta
Trustee

Company Registration No. 07687060

1 Accounting policies

Charity information

Alzheimers Dementia Support is a private company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity. The Charity is registered in England and Wales. The registered office is .

The accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

Alzheimers Dementia Support meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months from the date of signing these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is unknown the details of the legacy are disclosed and it is treated as a contingent asset until the criteria for income recognition are met.

1 Accounting policies **(Continued)**

The charity receives assistance in the form of donated goods and services. Donated goods are not recognised as income as disclosed in note 1.8. The Charity also benefits from the services of a number of volunteers who give their time freely. In accordance with the Charities SORP FRS 102, general volunteer time is not recognised.

Other trading activities and other income are measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- Costs of raising funds comprise the costs of fundraising, training and other sundry income and their associated costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a specific activity are allocated directly.

Governance cost includes those costs associated with meeting the constitutional and statutory requirements of the Charity and include all independent examiners fees and costs linked to the strategic management of the Charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities. These costs have been allocated between cost of raising funds and charitable activities. The basis on which the support costs have been apportioned on an appropriate basis are set out in the note 8.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

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

Computers	33.3% straight line

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity 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).

1.8 Stocks

The Charity does not buy items for resale. Items donated for sale in the shop are not valued as they are generally small and of low value, and to value them formally would incur undue expense in the opinion of the Trustees.

1.9 Cash and cash equivalents

Cash and cash equivalents represents cash in hand, deposits held at call with banks.

1.10 Financial instruments

The Charity 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 Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

1.11 Taxation

Alzheimers Dementia Support as a Charity is not liable for assessment to tax on its income and gains to the extent that they are applied to its charitable objectives.

1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

The Charity contributes to a defined contribution plan. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	55,210	13,640	68,850	61,859
Legacies receivable	2,293	-	2,293	205,801
Grants receivable	60,856	-	60,856	70,000
	118,359	13,640	131,999	337,660

4 Other trading activities

	2021	2020
	£	£
Fundraising events	50,050	53,885
Shop income	68,445	79,758
	118,495	133,643

5 Other income

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Other income	-	-	-	8
Training events	-	-	-	1,278
Furlough claims	-	47,676	47,676	20,016
	-	47,676	47,676	21,302
For the year ended 31 August 2020	21,302	-		21,302

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Training and events	6,079	10,654	16,733	14,591
Shop costs	43,562	10,371	53,933	83,579
Other trading activities	6,585	-	6,585	10,479
Other direct costs	80	-	80	80
	56,306	21,025	77,331	108,729

7 Charitable activities

	Alzheimers Dementia support	Out and about	RBWM Youth Project	Respite and careers holidays	Total 2021	Total 2020
	£	£	£	£	£	£
Depreciation	1,307	-	-	-	1,307	1,307
Accountancy fees	812	-	-	-	812	908
Advertising and marketing	127	-	-	-	127	196
Bank charges	945	32	-	-	977	1,103
Computer costs	1,905	99	-	-	2,004	1,830
Consulting	3,902	-	-	-	3,902	-
Salaries	108,720	14,328	-	-	123,048	131,375
Employers NI	3,459	349	-	-	3,808	10,570
Pension costs	2,394	243	-	-	2,637	2,751
General expenses	1,042	-	-	-	1,042	1,612
Donations	885	-	-	-	885	-
Independent Examination fee (incl VAT)	1,060	-	-	-	1,060	1,060
Insurance	1,026	-	-	-	1,026	908
IT software and consumables	164	-	-	-	164	424
Legal and professional fees	1,229	75	-	-	1,304	4,478
Outsourced bookkeeping fees	1,602	990	-	-	2,592	2,808
Payroll processing	714	139	-	-	853	892
Postage etc	2,098	10	-	-	2,108	1,974
Printing and stationery	1,429	2	-	-	1,431	3,024
Staff training	-	-	-	-	-	60
Subscriptions	689	-	-	-	689	658
Subsistence	555	22	-	-	577	839
Telephone and internet	1,759	300	-	-	2,059	2,175
Travel and parking	173	10	-	-	183	273
Singing for pleasure	8,766	-	-	-	8,766	14,790
Other property costs and hall hire	6,444	-	-	-	6,444	10,149
Travel and out of pocket expenses	2,271	163	-	-	2,434	7,146
Refreshments and other costs	357	1,796	684	-	2,837	11,498
Holiday fund for careers	-	-	-	11,398	11,398	178
	155,834	18,558	684	11,398	186,474	214,986
Analysis by fund						
Unrestricted funds	128,839	18,558	-	-	147,397	214,938
Restricted funds	26,995	-	684	11,398	39,077	48
	155,834	18,536	684	11,398	186,474	214,986

8 Support costs

	Raising funds £	Charitable activities £	2021 £	2020 £	Basis of allocation
Accountancy fees	-	812	812	908	Direct
Advertising and marketing	-	127	127	264	Direct
Bank charges	1,329	977	2,306	2,067	Direct
Computer costs	149	2,004	2,153	2,006	Direct
Consulting	-	3,902	3,902	-	Direct
Depreciation expense	-	1,307	1,307	1,307	Direct
Salaries (note 11)	47,997	123,048	171,045	176,559	As per staff
Employers NI (note 11)	1,055	3,808	4,863	12,846	As per staff
Pension costs (note 11)	768	2,637	3,405	3,398	As per staff
General expenses	219	1,042	1,261	2,155	Direct
Independent examination fees (incl VAT)	-	1,060	1,060	1,060	Direct
Insurance	1,586	1,026	2,612	2,605	Direct
IT software and consumables	-	164	164	424	Direct
Legal and professional fees	484	1,304	1,788	4,642	Direct
Light, heat and power	(46)	-	(46)	1,344	Direct
Outsourced bookkeeping fees	1,485	2,592	4,077	4,563	Apportioned
Payroll processing	471	853	1,324	1,484	As per staff
Postage etc	-	2,108	2,108	1,974	Direct
Printing and stationery	372	1,431	1,803	3,494	Direct
Staff training	-	-	-	60	Direct
Subscriptions	-	689	689	658	Direct
Telephone and internet	500	2,059	2,559	2,636	Direct
Travel and parking		183	183	273	Direct
Rent and rates	28,908	6,444	35,352	32,187	Direct
Property repair costs	717	-	717	585	Direct
Travel and out of pocket expenses	-	2,434	2,434	7,258	As per staff
COVID-19 shop provision (note 12)	(15,000)	-	(15,000)	15,000	Direct
	70,994	162,011	233,005	281,757	
Other non-support costs	6,337	24,463	30,800	41,958	
Total costs	77,331	186,474	263,805	323,715	

9 Independent examiner's remuneration

The analysis of independent examiners' remuneration is as follows:

Fees payable to the charity's independent examiner and associates:	**2021**	**2020**
	£	**£**
Independent examination of the annual accounts (incl VAT)	1,060	1,060
Non-independent examination services		
All other non-independent examination services (incl VAT)	8,001	8,962

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

Included within charitable activities and raising funds are expenses totalling £7,362 (2020: £1,350) paid to the trustees to reimburse them for expenses incurred on behalf of the charity.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	**2020**
	Number	**Number**
	21	21

Employment costs	**2021**	**2020**
	£	**£**
Wages and salaries	171,045	176,559
Social security costs	4,863	12,846
Other pension costs	3,405	3,398
	179,313	192,803

There were no employees who had a salary, including employee benefits, in excess of £60,000.

12 Shop contribution

	2021	2020
	£	£
Shop income (including gift aid)	68,445	79,758
Shop costs	(68,979)	(68,579)
COVID-19 provision	15,000	(15,000)
	14,466	(3,821)

A provision of £15,000 was included in the prior periods financial statements as a provision with respect to the loss of sales and additional cost incurred due to the COVID-19 pandemic. The shop was closed from Monday 23rd March 2020 and remained closed until 26th June 2020. The provision has now been reversed out on the basis of the shop being open again.

13 Taxation

The company is a registered charity and is not considered to be liable to taxation on its charitable activities.

14 Tangible fixed assets

	Computers
	£
Cost	
At 1 September 2020	3,920
At 31 August 2021	3,920
Depreciation and impairment	
At 1 September 2020	1,960
Depreciation charged in the year	1,307
At 31 August 2021	3,267
Carrying amount	
At 31 August 2021	653
At 31 August 2020	1,960

15 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	432	435
Other debtors	4,632	172,404
Prepayments and accrued income	5,006	6,182
	10,070	179,021

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,942	3,303
Trade creditors	2,048	1,262
Other creditors	35,598	43,191
Accruals	2,632	18,455
	43,220	66,211

17 Deferred income analysis

	2021	2020
	£	£
Balance brought forward	33,750	26,250
Release of annual grant	(33,750)	(26,250)
Royal Borough of Windsor and Maidenhead annual grant	33,750	33,750
Balance carried forward	**33,750**	**33,750**

Grants received in advance for expenditure that takes place in a future accounting period has been accounted for as deferred income and recognised as a liability.

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 September 2020	Incoming resources	Resources expended	Balance at 31 August 2021
	£	£	£	£
Datchet United Charities - Datchet	470	-	(10)	460
Donations - Holiday Fund for Carers - for respite holidays	840	13,415	(11,398)	2,857
NHS Berkshire East Respite Grant - for respite holidays	1,280	-	-	1,280
Louis Baylis Trust - for drop-in services	1,117	225	-	1,342
RBWM Grants - Youth project	18,230	-	(685)	17,545
RBWM Grants - Befriending Service	8,565	-	-	8,565
Moves and Grooves and SFP	745	-	(333)	412
Mates with plates	220	-	-	220
Out and about	764	-	-	764
COVID job retention scheme	-	47,676	(47,676)	-
	32,231	61,316	(60,102)	33,445

19 Analysis of net assets between funds

	Unrestricted 2021	Restricted 2021	Total 2021	Unrestricted 2020	Restricted 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:						
Tangible assets	653	-	653	1,960	-	1,960
Current assets/ (liabilities)	562,187	33,445	595,632	527,729	32,231	559,960
	562,840	33,445	596,285	529,689	32,231	561,920

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	27,500	4,583
Between two and five years	110,000	-
In over five years	137,882	-
	275,382	4,583

21 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	43,137	42,226