

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

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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.

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

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.

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

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

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

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 an 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.

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

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



.....
Mr D D P Jannetta
Trustee

Date: ^{rd.} 3 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 £
<u>Income and endowments from:</u>					
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
<u>Expenditure on:</u>					
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 £	£	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	
		<u>638,852</u>		<u>626,171</u>	
Creditors: amounts falling due within one year	16	<u>(43,220)</u>		<u>(66,211)</u>	
Net current assets			595,632		559,960
Total assets less current liabilities			<u>596,285</u>		<u>561,920</u>
Income funds					
Restricted funds	18		33,445		32,231
Unrestricted funds			562,840		529,689
			<u>596,285</u>		<u>561,920</u>

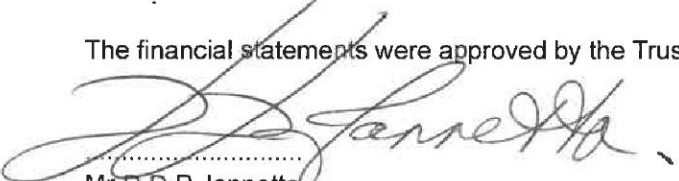
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

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

**ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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.

**ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

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.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

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
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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.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>118,359</u>	<u>13,640</u>	<u>131,999</u>	<u>337,660</u>

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

4 Other trading activities

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

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
	<u>-</u>	<u>47,676</u>	<u>47,676</u>	<u>21,302</u>
For the year ended 31 August 2020	<u>21,302</u>	<u>-</u>		<u>21,302</u>

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
	<u>56,306</u>	<u>21,025</u>	<u>77,331</u>	<u>108,729</u>

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>155,834</u>	<u>18,558</u>	<u>684</u>	<u>11,398</u>	<u>186,474</u>	<u>214,986</u>
Analysis by fund						
Unrestricted funds	128,839	18,558	-	-	147,397	214,938
Restricted funds	26,995	-	684	11,398	39,077	48
	<u>155,834</u>	<u>18,558</u>	<u>684</u>	<u>11,398</u>	<u>186,474</u>	<u>214,986</u>

ALZHEIMERS DEMENTIA SUPPORT
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FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>70,994</u>	<u>162,011</u>	<u>233,005</u>	<u>281,757</u>	
Other non-support costs	<u>6,337</u>	<u>24,463</u>	<u>30,800</u>	<u>41,958</u>	
Total costs	<u><u>77,331</u></u>	<u><u>186,474</u></u>	<u><u>263,805</u></u>	<u><u>323,715</u></u>	

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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 Number	2020 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.

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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)
	<u>14,466</u>	<u>(3,821)</u>

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	<u>3,920</u>
Depreciation and impairment	
At 1 September 2020	1,960
Depreciation charged in the year	<u>1,307</u>
At 31 August 2021	<u>3,267</u>
Carrying amount	
At 31 August 2021	<u>653</u>
At 31 August 2020	<u>1,960</u>

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FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>10,070</u>	<u>179,021</u>
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
	<u>43,220</u>	<u>66,211</u>
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	<u>33,750</u>	<u>33,750</u>

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.

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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)	-
	<u>32,231</u>	<u>61,316</u>	<u>(60,102)</u>	<u>33,445</u>

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)	<u>562,187</u>	<u>33,445</u>	<u>595,632</u>	<u>527,729</u>	<u>32,231</u>	<u>559,960</u>
	<u>562,840</u>	<u>33,445</u>	<u>596,285</u>	<u>529,689</u>	<u>32,231</u>	<u>561,920</u>

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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	-
	<u>275,382</u>	<u>4,583</u>

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	<u>43,137</u>	<u>42,226</u>