

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**

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

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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**

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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.

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

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- 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.

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

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**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, utilising 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 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.

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

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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).

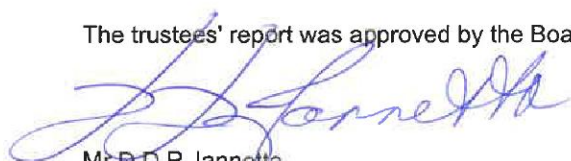
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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**

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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.

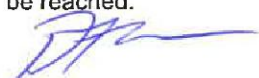
**Independent examiner's statement**

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 £
<b><u>Income and endowments from:</u></b>					
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
<b>Total income</b>		<b>310,186</b>	<b>13,593</b>	<b>323,779</b>	<b>298,170</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	107,378	-	107,378	77,331
Charitable activities	7	294,231	15,660	309,891	186,474
<b>Total resources expended</b>		<b>401,609</b>	<b>15,660</b>	<b>417,269</b>	<b>263,805</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(91,423)</b>	<b>(2,067)</b>	<b>(93,490)</b>	<b>34,365</b>
Fund balances at 1 September 2021		562,840	33,445	596,285	561,920
<b>Fund balances at 31 August 2022</b>		<b>471,417</b>	<b>31,378</b>	<b>502,795</b>	<b>596,285</b>

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

**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**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.

**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**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.

**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**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
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**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
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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.

**1.8 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.

**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**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
	<u>148,863</u>	<u>11,106</u>	<u>159,969</u>	<u>131,999</u>

**4 Other trading activities**

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



**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**5 Other income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Furlough claims	2,487	47,676

**6 Raising funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>107,378</u>	<u>-</u>	<u>107,378</u>	<u>77,331</u>

**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**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
	<u>253,428</u>	<u>44,580</u>	<u>-</u>	<u>11,883</u>	<u>309,891</u>	<u>185,897</u>
<b>Analysis by fund</b>						
Unrestricted funds	250,415	43,816	-	-	294,231	147,397
Restricted funds	3,013	764	-	11,883	15,660	39,077
	<u>253,428</u>	<u>44,580</u>	<u>-</u>	<u>11,883</u>	<u>309,891</u>	<u>186,474</u>

**ALZHEIMERS DEMENTIA SUPPORT**  
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**8 Support costs**

	<b>Raising funds £</b>	<b>Charitable activities £</b>	<b>2022 £</b>	<b>2021 £</b>	<b>Basis of allocation</b>
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
	<u>100,336</u>	<u>254,055</u>	<u>354,391</u>	<u>233,005</u>	
Other non-support costs	7,042	55,836	62,878	30,800	
Total costs	<u>107,378</u>	<u>309,891</u>	<u>417,269</u>	<u>263,805</u>	

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**9 Independent examiner's remuneration**

The analysis of independent examiners' remuneration is as follows:

<b>Fees payable to the charity's independent examiner and associates:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examination of the annual accounts (incl VAT)	1,100	1,060
<b>Non-independent examination services</b>		
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:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	23	21
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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.

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**12 Shop contribution**

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

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**

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

**ALZHEIMERS DEMENTIA SUPPORT  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**15 Tangible fixed assets**

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

**16 Debtors**

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

**17 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
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
	<hr/>	<hr/>
	12,731	43,220
	<hr/>	<hr/>



**ALZHEIMERS DEMENTIA SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**18 Deferred income analysis**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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	<u>-</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.

**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:

	<b>Balance at</b>	<b>Movement in funds</b>		<b>Balance at</b>
	<b>1 September</b>	<b>Incoming</b>	<b>Resources</b>	<b>31 August</b>
	<b>2021</b>	<b>resources</b>	<b>expended</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)	-
	<u>33,445</u>	<u>13,593</u>	<u>(15,660)</u>	<u>31,378</u>

**ALZHEIMERS DEMENTIA SUPPORT**  
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**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
	<u>471,417</u>	<u>31,378</u>	<u>502,795</u>	<u>562,840</u>	<u>33,445</u>	<u>596,285</u>

**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
	<u>247,882</u>	<u>275,382</u>

**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	<u>46,390</u>	<u>43,137</u>