

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 Mr F Knowles	(Appointed 10 May 2023) (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	

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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.

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

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.

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

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, utilising 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
Mrs K E Saunders
Mr D M Coppinger
Mr F Knowles

(Resigned 11 May 2023)
(Resigned 3 June 2023)
(Appointed 10 May 2023)
(Appointed 8 February 2023)

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

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

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 DDP Jannetta
Trustee

Company registration number 07687060 (England and Wales)

**ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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.

**ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

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 2023**

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 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.

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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
	<u>59,872</u>	<u>15,252</u>	<u>75,124</u>	<u>159,969</u>

4 Other trading activities

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

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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
	<u>90,407</u>	<u>107,378</u>

ALZHEIMERS DEMENTIA SUPPORT
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

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
	<u>257,753</u>	<u>40,874</u>	<u>-</u>	<u>12,716</u>	<u>311,343</u>	<u>309,891</u>
Analysis by fund						
Unrestricted funds	257,753	40,874	-	-	298,627	294,231
Restricted funds	-	-	-	12,716	12,716	15,660
	<u>257,753</u>	<u>40,874</u>	<u>-</u>	<u>12,716</u>	<u>311,343</u>	<u>309,891</u>

ALZHEIMERS DEMENTIA SUPPORT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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	

ALZHEIMERS DEMENTIA SUPPORT
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FOR THE YEAR ENDED 31 AUGUST 2023

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
	<u> </u>	<u> </u>
Non-independent examination services		
All other non-independent examination services (incl VAT)	8,388	7,978
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>
	237,927	247,093
	<u> </u>	<u> </u>

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

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12 Shop contribution

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

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

**ALZHEIMERS DEMENTIA SUPPORT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

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

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

ALZHEIMERS DEMENTIA SUPPORT
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FOR THE YEAR ENDED 31 AUGUST 2023

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
	<u>14,429</u>	<u>12,731</u>

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	<u>-</u>	<u>-</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.

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.

	Balance at	Movement in funds		Balance at
	1 September	Incoming	Resources	31 August
	2022	resources	expended	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
	<u>31,378</u>	<u>15,252</u>	<u>(12,716)</u>	<u>33,914</u>

ALZHEIMERS DEMENTIA SUPPORT
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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
	<u>308,160</u>	<u>33,914</u>	<u>342,074</u>	<u>471,417</u>	<u>31,378</u>	<u>502,795</u>

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
	<u>220,382</u>	<u>247,882</u>

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	<u>47,848</u>	<u>46,390</u>