

Charity registration number 1143867

Company registration number 07687060 (England and Wales)

**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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

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<b>Trustees</b>	Mr D D P Jannetta Mr J P MacFarlane Mr D M Coppinger Mr F Knowles
<b>Secretary</b>	Mr D D P Jannetta
<b>Charity number</b>	1143867
<b>Company number</b>	07687060
<b>Principal address</b>	38 Queen Street MAIDENHEAD SL6 1HZ
<b>Registered office</b>	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) CONTENTS**

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the 'ADS' governing document, the Companies Act 2006 and "Accounting and Reporting by Charities": Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **Custodian Trustee**

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

## **Public benefit statement**

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

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

## **Objectives and activities**

'ADS' objectives are:

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

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

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

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

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

Additional services included in this financial year:

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

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

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

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

**Achievements and financial review**

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

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

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

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

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

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

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

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

**Future developments**

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

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

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

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

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

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

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

**Business Risk Policy**

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

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

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

**Reserves Policy**

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

**Structure, governance and management**

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

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

Mr D D P Jannetta

Mr J P MacFarlane

Mr P T Cooper

Mr D M Coppinger

Mr F Knowles

(Resigned 30 June 2024)

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.

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

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

**Statement of trustees' responsibilities**

The Trustees, who are also the directors of Alzheimers Dementia Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

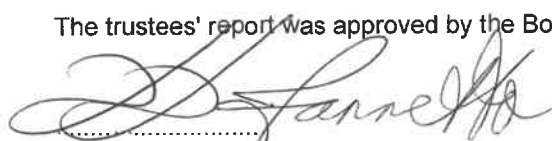
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Mr D D P Jannetta  
Trustee

Date: 2/12/2024

**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF ALZHEIMERS DEMENTIA SUPPORT**

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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 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Paul Fagan FCCA  
for Craufurd Hale Audit Services Limited

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

Dated: 02/12/2024



**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2024**

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

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

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

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

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

**AS AT 31 AUGUST 2024**

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

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

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

**AS AT 31 AUGUST 2024**

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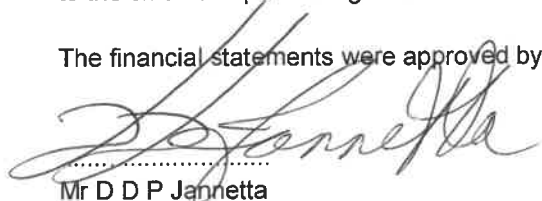
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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



Mr D D P Jannetta  
Trustee

Company registration number 07687060 (England and Wales)

# **ALZHEIMERS DEMENTIA SUPPORT (A COMPANY LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

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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 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 2024**

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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 2024**

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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 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 2024**

**1 Accounting policies**

**(Continued)**

**1.13 Taxation**

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

**1.14 Employee benefits**

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

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

**3 Donations and legacies**

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

**4 Other trading activities**

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

**5 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>8,813</u>	<u>-</u>

**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**6 Raising funds**

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

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



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

**FOR THE YEAR ENDED 31 AUGUST 2024**

**7 Charitable activities**

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

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

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

**9 Net movement in funds**

**2024**  
**£**

**2023**  
**£**

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's independent examiner:

- for the independent examination of the charity's financial statements	1,825	-
- for other assurance services	9,689	8,368
Depreciation of owned tangible fixed assets	311	311
Amortisation of intangible assets	9,996	9,996

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**10 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>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examination of the annual accounts (incl VAT)	1,825	1,100
<b>Non-independent examination services</b>		
All other non-independent examination services (incl VAT)	9,689	8,368

**11 Trustees**

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

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

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	23	25
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	218,764	222,106
Social security costs	10,068	11,686
Other pension costs	3,775	4,135
	232,607	237,927

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

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**13 Shop contribution**

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

**14 Taxation**

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

**15 Intangible fixed assets**

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

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**16 Tangible fixed assets**

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

**17 Fixed asset investments**

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

**18 Debtors**

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

**ALZHEIMERS DEMENTIA SUPPORT  
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**19 Current asset investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unlisted investments	125,196	-

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

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

**21 Restricted funds**

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

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

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**22 Analysis of net assets between funds**

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

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**23 Operating lease commitments**

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

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

**24 Related party transactions**

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

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>23,888</u>	<u>47,848</u>