

**Company registration number 07687060 (England and Wales)**

**Charity registration number 1143867 (England and Wales)**

**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**



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

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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>Independent examiner</b>	Craufurd Hale Audit Services Limited C/O Craufurd Hale Group Ground Floor, Arena Court MAIDENHEAD



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

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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 has been a popular and joyful event which helped to raise much needed funds.

Additional services included in this financial year:

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





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

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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**

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

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

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

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

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

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

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

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

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

**Future developments**

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

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



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

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

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

**Business Risk Policy**

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

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

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

**Reserves Policy**

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

**Structure, governance and management**

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

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

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

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

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

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



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

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

**Statement of trustees' responsibilities**

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

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

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

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

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

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



Mr D D P Jannetta  
Trustee

14 January 2026



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

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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 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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



Paul Fagan FCCA  
for Craufurd Hale Audit Services Limited

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

Dated: 14 January 2026





**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2025**

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

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

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

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

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

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



Mr D D P Jannetta  
Trustee

Company registration number 07687060 (England and Wales)



# **ALZHEIMERS DEMENTIA SUPPORT (A COMPANY LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

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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 .

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

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

### **1.2 Going concern**

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

### **1.3 Charitable funds**

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

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

### **1.4 Incoming resources**

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

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

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

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



**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**1 Accounting policies**

**(Continued)**

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

**1.5 Expenditure and irrecoverable VAT**

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

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

Expenditure is classified under the following headings:

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

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

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

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

**Support costs**

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

**1.6 Intangible fixed assets other than goodwill**

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

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





**ALZHEIMERS DEMENTIA SUPPORT  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2025**

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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 2025**

**1 Accounting policies**

**(Continued)**

**1.13 Employee benefits**

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

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

**3 Donations and legacies**

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

**4 Other trading activities**

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

**5 Income from investments**

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	<u>5,340</u>	<u>8,813</u>



**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**6 Raising funds**

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

**7 Charitable activities**

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





**ALZHEIMERS DEMENTIA SUPPORT**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**FOR THE YEAR ENDED 31 AUGUST 2025**

**8 Support costs**

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

**9 Net movement in funds**

**2025**  
**£**

**2024**  
**£**

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

Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,520	1,825
- for other assurance services	8,852	9,689
Depreciation of owned tangible fixed assets	156	311
Amortisation of intangible assets	3,331	9,996
	<u><u>147,070</u></u>	<u><u>398,811</u></u>



**ALZHEIMERS DEMENTIA SUPPORT**  
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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>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the annual accounts (incl VAT)	2,520	1,825
	<u>          </u>	<u>          </u>
<b>Non-independent examination services</b>		
All other non-independent examination services (incl VAT)	8,852	9,689
	<u>          </u>	<u>          </u>

**11 Trustees**

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

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

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
17	23
<u>          </u>	<u>          </u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	221,456	218,764
Social security costs	8,436	10,068
Other pension costs	4,068	3,775
	<u>          </u>	<u>          </u>
	233,960	232,607
	<u>          </u>	<u>          </u>

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

**13 Shop contribution**

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



**ALZHEIMERS DEMENTIA SUPPORT**  
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**FOR THE YEAR ENDED 31 AUGUST 2025**

**14 Taxation**

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

**15 Intangible fixed assets**

**Website**  
**£**

**Cost**

At 1 September 2024 and 31 August 2025

29,988

**Amortisation and impairment**

At 1 September 2024

26,656

Amortisation charged for the year

3,332

At 31 August 2025

29,988

**Carrying amount**

At 31 August 2025

-

At 31 August 2024

3,332

**16 Tangible fixed assets**

**Computers**  
**£**

**Cost**

At 1 September 2024

4,855

At 31 August 2025

4,855

**Depreciation and impairment**

At 1 September 2024

4,699

Depreciation charged in the year

155

At 31 August 2025

4,855

**Carrying amount**

At 31 August 2025

-

At 31 August 2024

155

**17 Debtors**

**2025**

**2024**

**Amounts falling due within one year:**

**£**

**£**

Other debtors

1,703

1,738

Prepayments and accrued income

123,871

11,815

125,574

13,553



**ALZHEIMERS DEMENTIA SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**17 Debtors**

**(Continued)**

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

**18 Current asset investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Unlisted investments	70,282	125,196
	<u>70,282</u>	<u>125,196</u>

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

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





**ALZHEIMERS DEMENTIA SUPPORT**  
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**FOR THE YEAR ENDED 31 AUGUST 2025**

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

**21 Analysis of net assets between funds**

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



**ALZHEIMERS DEMENTIA SUPPORT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**22 Operating lease commitments**

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

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

**23 Related party transactions**

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

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>24,417</u>	<u>23,888</u>

