

DARNALL DEMENTIA TRUST

England & Wales · Charity number 1148094

Details

Status	Registered
Legal form	Charitable company
Company number	08066719
Registered	2012-07-13
Register	View on the Charity Commission register

Contact

Address	The Circle 33 Rockingham Lane Sheffield City Centre Sheffield South Yo
Phone	07518 746472
Email	darnalldementia@yahoo.com
Website	http://www.darnalldementiagroup.co.uk

Activities

Objects: 3.2 THE OBJECTS OF THE CHARITY ('THE OBJECTS') ARE, FOR THE PUBLIC BENEFIT, THE RELIEF OF POVERTY AND ILLNESS AMONGST PERSONS LIVING WITH DEMENTIA AND THEIR CARERS, TO ENABLE THEM TO REMAIN LIVING IN THEIR OWN HOMES, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:3.2.1 THE PROVISION OF FINANCIAL AND OTHER ADVICE AND INFORMATION FOR PEOPLE LIVING WITH DEMENTIA, THEIR CARERS AND THE GENERAL PUBLIC; AND3.2.2 THE PROVISION OF RELEVANT SUPPORT SERVICES AND TRAINING FOR PEOPLE LIVING WITH DEMENTIA, THEIR CARERS AND THE MEDICAL AND OTHER STAFF WHO HELP THEM.

Activities: We provide advice, information, support and training to people with dementia, carers, staff and the general public.We provide Day Care in a safe environment for enjoyment, warmth, respect and friendship, valuing, including and involving people in relevant, appropriate, interesting, stimulating and enjoyable activities, acknowledging strengths, supporting disabilities and accepting limitations.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£160,501	£152,919	-	-
2024-03-31	£141,051	£137,275	-	-
2023-03-31	£131,004	£128,441	-	-
2022-03-31	£124,374	£126,138	-	-
2021-03-31	£112,999	£101,291	-	-

Trustees

Name	Role	Appointed
KEVAN HAROLD TAYLOR	Chair	2022-03-15
Anne Elisabeth Heller		2012-05-17
Hazel Anne Wood		2017-11-20
Joanna Mary Saul		2020-06-11
Linda Margaret Woollen		2018-11-12

Accounts

Registered Charity Number: 1148094
Company number: 08066719

Darnall Dementia Trust

TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

Darnall Dementia Trust

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Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are for the public benefit, the relief of poverty and illness amongst persons living with dementia and their carers, to enable them to remain living in their own homes, including but not limited to the following:

- the provision of financial and other advice and information for people living with dementia, their carers and the general public; and
- the provision of relevant support services and training for people living with dementia, their carers and the medical and other staff who help them.

We provide advice, information, support and training to people living with dementia, carers, staff and the general public.

We provide Day Care to people living with dementia in a safe environment for enjoyment, warmth, respect and friendship, valuing, including and involving people in relevant, appropriate, interesting, stimulating and enjoyable activities, acknowledging strengths, supporting disabilities and accepting limitations.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and Performance

- Continued to deliver the Sheffield City Council contract to provide day care for people living with dementia who have assessed needs,
- Worked with the Council to try to ensure timely and appropriate referrals.
- Maintained the Day Centre, providing Person Centred Care on 3 days per week to up to 10 people living with dementia.
- Continued to provide carer support through our regular Carers' Group.
- Provided a wide range of appropriate activities in the Day Centre, developing the programme of activities in order to meet the needs of attenders.
- Updated staff and volunteer training.
- Maintaining DBS checks
- Supported students on placements from schools, colleges and the universities in Sheffield. Students have contributed to the life of the group, at the same time as receiving useful experience, training and development.
- We have continued to seek funding for extra activities especially music, continuing to employ a professional music leader for several sessions per month, to engage participants in music.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2025

Achievements and performance continued:

- Increased and developed music as a therapeutic tool, including sessions of singing and dancing and playing instruments.
- Regular reporting of activities and performance
- Development of wide range of activities including trips out for certain clients.
- Policies continue to be reviewed and updated.
- Funds secured for special activities and occasions.
- We continue to receive favourable reviews and compliments from clients, carers and students on placement, and have received no complaints.

The Day Centre

- Provision of person-centred care, taking into account the physical, emotional, psychological and spiritual needs of each person attending, including a wide range of activities which are tailored to meet the assessed needs of each person attending on any given day.
- Volunteers and students on placements provide companionship and care alongside the paid staff.
- Several students have spent time on placement from university and college courses, gaining knowledge and providing support and energy to the care at the Day Centre
- Increased the number and range of music sessions, as these provide a varied and accessible activity for all clients.
- We continue to work under contract with Sheffield City Council, working as closely as possible with referrers, so that the transition to the Day Centre can be as smooth as possible.
- Staff-to-client ratio is maintained at a high level to ensure that clients receive the tailored care they need.
- Staff work closely with trustees to maintain transport which is appropriate for each client.
- A lunchtime meal continues to be an important part of the day. The meal provided from a local care home is nutritious and enjoyed by all. Choice is offered and alternatives provided if the meal is not acceptable to an individual for any reason
- All staff have continued to work tirelessly and show enormous resilience throughout the year.
- We continue to monitor our Health and Safety procedures, which take into account the physical, emotional and psychological needs of attenders, and the limitations of the building.

Carers Support

- Monthly face-to-face Carers' Group continues and is very valuable for those who attend. This is much appreciated by all the carers who attend.
- Ad hoc support to carers from all staff continues: the various ways in which carers let staff know about changes in circumstances or difficulties faced are listened to and reported to the Day Centre Manager, who contacts the Carer and offers support and guidance.

Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2025

Reserves policy

The Darnall Dementia Trust (DDT) provides day care for people living with dementia, plus support for carers and training and mentorship for volunteers. DDT employs a small number of staff in order to provide this service. The Trustees wish to ensure that the charity's committed costs can be covered if there are short term funding issues or in the event that they need to dissolve the charity. Since income can be volatile, the general reserve should represent approximately 3 months running costs and the amount required to cover staff redundancies. With the current staff levels and monthly outgoings, the reserves should be approximately £48,000.

The free reserves (general funds excluding the value of any tangible fixed assets) as at 31 March 2025 were £65,233 (2024: £60,724).

The Trustees review the policy and progress towards meeting the target level of reserves annually.

Future plans

We continue to maintain the service in line with the current Contract with the Sheffield City Council and to deliver the service to provide 30 places per week to people with assessed needs. From a financial point of view, we expect to be able to deliver this service at the current level while the Contract is still in place.

Structure, Governance and Management

The organisation is a Company Limited by Guarantee and a registered Charity. The Charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, 11 May 2012 and was registered with the Charity Commission as a charity on 13 July 2012.

The Trustees meet at least six times a year to monitor the progress of the organisation, including its Day Centre, Carers' Support, supervision, support and training for staff and volunteers, outreach work, advice and information, financial planning and monitoring. The trustee board also monitors and updates the terms and conditions for staff, arrangements for renting the premises used, and all policies and guidelines.

The Role of Chair continues to be held by Kevan Taylor. The Secretary role remains with Lisa Heller. The Treasurer role remains with Joanna Saul. Staff Supervision has been undertaken by Kevan Taylor, Clinical supervision and support for staff has been undertaken by Lisa Heller.

Trustees are recruited through advertisements placed via Voluntary Action Sheffield, and the two Universities in the city. They are also recruited by word of mouth, through the volunteer group, and through contacts with staff and existing trustees.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2025

Structure, Governance and Management continued:

The Trustees are elected or re-elected each year at the AGM. New Trustees are elected then, or may be co-opted during the year. Any co-opted trustee may stand for election at the following AGM. Each new trustee is offered the opportunity to observe the Day Centre, to observe at least one Management Meeting, to meet the staff and trustees, and to have an induction which may include accessing VAS sessions and services, and any other sessions designed for trustees. Two references are requested. A trustee induction pack is made available to all new trustees.

Legal and administrative information

Trustees

Kevan Taylor	Chair
Joanna Saul	Treasurer
Lisa Heller	Secretary
Hazel Wood	
Linda Woollen	

Key Management

Day Centre Manager	Lynsey Button	appointed August 2024
Service and Finance Administrator	Michael Johnson	appointed August 2024

Charity number

1148094

Company number

08066719

Registered office

The Circle,
33, Rockingham Lane,
Sheffield,
S1 4FW

Accountants

Seven Hills Accountants Limited
57, Burton Street
Sheffield
S6 2HH

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small companies' provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' Annual Report above on 22 October 2025

Signed on behalf of the trustees by:

Kevan Taylor

Kevan Taylor
Trustee

Independent examiner's report to the directors of Darnall Dementia Trust ('the Company')

I report to the directors on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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 accounts to be reached.

S Cochrane

Signed:

Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 04 Nov 2025

Darnall Dementia Trust

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations and grants	2	16,988	20,264	37,252	8,606	18,000	26,606
Charitable activities	3	121,737	-	121,737	113,035	-	113,035
Bank interest		1,512	-	1,512	1,410	-	1,410
Total income		140,237	20,264	160,501	123,051	18,000	141,051
Expenditure on:							
Charitable activities	4	135,728	17,191	152,919	122,694	14,581	137,275
Total expenditure		135,728	17,191	152,919	122,694	14,581	137,275
Net income/(expenditure)		4,509	3,073	7,582	357	3,419	3,776
Transfers between funds	10	-	-	-	-	-	-
Net movement in funds		4,509	3,073	7,582	357	3,419	3,776
Total funds brought forward		60,724	8,149	68,873	60,367	4,730	65,097
Total funds carried forward		65,233	11,222	76,455	60,724	8,149	68,873

Darnall Dementia Trust

Balance sheet

As at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Debtors	8	14,151	8,710
Cash at bank and in hand		<u>67,198</u>	<u>67,787</u>
Total current assets		<u>81,349</u>	<u>76,497</u>
Creditors: amounts falling due within one year	9	(4,894)	(7,624)
Net current assets		<u>76,455</u>	<u>68,873</u>
Total assets less current liabilities		76,455	68,873
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>76,455</u>	<u>68,873</u>
Funds of the charity			
Unrestricted funds		65,233	60,724
Restricted income funds	10	11,222	8,149
Total funds	11	<u>76,455</u>	<u>68,873</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the directors on 22 October 2025 and signed on behalf of the directors by:

Kevan Taylor

Kevan Taylor
Trustee

**Notes to the Accounts
for the year ended 31 March 2025**

1 Accounting Policies

(a) General

Darnall Dementia Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Darnall Dementia Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from services provided is included in the year in which the service took place.

Bank interest is recognised as income when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

(c) Expenditure and liabilities

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

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

(d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Accounts - continued
for the year ended 31 March 2025

1 Accounting Policies - continued**(i) Defined contribution pension scheme**

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(j) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(l) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(m) Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

2 Income from donations and grants

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Donations	2,810	-	2,810	7,606	-	7,606
The Freshgate Trust Foundation	-	2,000	2,000	-	1,500	1,500
Charles & Elsie Sykes Trust	-	-	-	1,000	-	1,000
The Facey Foundation	10,000	-	10,000	-	-	-
South Yorkshire's Community Foundation	-	1,000	1,000	-	7,500	7,500
The Zachary Merton And George Woofindin Convalescent Trust	-	3,000	3,000	-	3,000	3,000
Barchester's Charitable Foundation	-	1,680	1,680	-	-	-
J G Graves Charitable Trust	-	2,500	2,500	-	2,500	2,500
Sarah Nulty Power Of Music Foundation	-	-	-	-	500	500
The Talbot Trust	-	-	-	-	3,000	3,000
The Cutlers Company Charitable Trust	-	1,000	1,000	-	-	-
National Academy of Social Prescribing	-	2,754	2,754	-	-	-
Synergy Microgrant	-	1,500	1,500	-	-	-
Sheffield Town Trust	1,500	4,830	6,330	-	-	-
Westfield Health	2,678	-	2,678	-	-	-
	16,988	20,264	37,252	8,606	18,000	26,606

3 Income from charitable activities

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	£
Sheffield City Council	120,787	-	120,787	110,895	-	110,895
Client fees	950	-	950	2,125	-	2,125
Other income	-	-	-	15	-	15
	121,737	-	121,737	113,035	-	113,035

Notes to the Accounts - continued
for the year ended 31 March 2025

4 Expenditure on charitable activities

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	2025	funds	funds	2024
	Note	£	£	£	£	£	£
Staff costs							
Staff salary costs	5	103,645	1,500	105,145	92,539	3,000	95,539
HR and IT contracts		-	-	-	132	-	132
Training and supervision		884	-	884	623	-	623
Travel		353	-	353	131	-	131
Payroll fees		925	-	925	916	-	916
Direct client costs							
Activities		754	1,830	2,584	1,934	500	2,434
Refreshments		1,012	-	1,012	1,010	-	1,010
Meals		2,885	10,686	13,571	4,436	6,145	10,581
Rent		11,895	750	12,645	11,588	1,250	12,838
Travel and transport		9,085	2,125	11,210	6,408	3,550	9,958
Cleaning materials		751	-	751	592	-	592
Volunteer costs		24	-	24	-	136	136
Office costs							
Stationery		242	-	242	98	-	98
Telephone and internet		374	-	374	-	-	-
Other costs							
Advertising and publicity		-	-	-	-	-	-
Equipment		948	300	1,248	365	-	365
Insurance		654	-	654	584	-	584
Miscellaneous expenses		427	-	427	474	-	474
Support costs							
Independent examination fee	6	870	-	870	864	-	864
		<u>135,728</u>	<u>17,191</u>	<u>152,919</u>	<u>122,694</u>	<u>14,581</u>	<u>137,275</u>

5 Staff Costs

	2025	2024
	£	£
Salaries	100,579	90,742
Employer's national insurance	4,933	4,121
Employer's allowance	(4,933)	(4,121)
Employer pension contributions	4,566	4,797
	<u>105,145</u>	<u>95,539</u>

No employee received emoluments of more than £60,000. The average number of employees during the period was 8 (2024: 6).

6 Fees paid to the independent examiner's organisation

	2025	2024
	£	£
Independent examination fee	<u>870</u>	<u>864</u>
Other fees paid to the independent examiner's organisation:		
Licences	<u>324</u>	<u>270</u>

Notes to the Accounts - continued
for the year ended 31 March 2025

7 Trustees and key management remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No trustees were reimbursed any out of pocket expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

During the year the key management personnel of the charity comprise the trustees, the Day Centre manager and from August 2024 the services and financial manager. The total employee benefits of the key management personnel of the Trust were £49,449 (2024: £20,322).

8 Debtors

	2025 £	2024 £
Trade debtors	14,151	8,710
	14,151	8,710

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,619	5,261
Accruals	864	864
Taxes & social security	-	934
Other creditors	411	565
	4,894	7,624

10 Restricted funds

	Balance at 01-Apr-24 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-25 £
Barchester's Charitable Foundation -music groups	-	1,680	(720)	-	960
Sheffield Town Trust - Tables	358	-	(300)	-	58
The Zachary Merton And George Woofindin Convalescent Trust - travel costs	-	1,500	(1,500)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - meal costs	1,500	-	(1,500)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - rent costs	250	-	(250)	-	-
The Freshgate Trust Foundation - transport costs	750	-	(625)	-	125
The Cutlers Company Charitable Trust - Meals	-	1,000	(1,000)	-	-
South Yorkshire's Community Foundation - meals	2,791	-	(2,791)	-	-
J G Graves Charitable Trust - meals	2,500	-	(2,500)	-	-
The Freshgate Foundation	-	2,000	(2,000)	-	-
Harry Bottom Charitable Trust - Meals	-	2,754	(895)	-	1,859
J G Graves Charitable Trust - rent	-	2,500	(500)	-	2,000
Power of Music - music sessions	-	1,500	(1,110)	-	390
SYCF Legacy - activities 2025	-	1,000	-	-	1,000
Synergy Microgrants - core April 2025	-	4,830	-	-	4,830
Zachary Merton (core costs 2024/25)	-	1,500	(1,500)	-	-
	8,149	20,264	(17,191)	-	11,222

Prior year comparison

	Balance at b/fwd £	Income £	Expenditure £	Transfers £	Balance at c/fwd £
Sheffield Town Trust - Tables	358	-	-	-	358
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	178	-	(178)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - meal costs	-	1,500	-	-	1,500
The Zachary Merton And George Woofindin Convalescent Trust - rent costs	-	1,500	(1,250)	-	250
The Freshgate Trust Foundation - transport costs	-	1,500	(750)	-	750
East Midlands Railway Community Fund - transport costs	2,758	-	(2,758)	-	-
South Yorkshire's Community Foundation - meals	1,436	7,500	(6,145)	-	2,791
J G Graves Charitable Trust - meals	-	2,500	-	-	2,500
Sarah Nulty Power Of Music Foundation - singing sessions	-	500	(500)	-	-
The Talbot Trusts - core costs	-	3,000	(3,000)	-	-
	4,730	18,000	(14,581)	-	8,149

11 Net assets by fund

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2025	funds	funds	2024
	£	£	£	£	£	
Net current assets	65,233	11,222	76,455	60,724	8,149	68,873
	<u>65,233</u>	<u>11,222</u>	<u>76,455</u>	<u>60,724</u>	<u>8,149</u>	<u>68,873</u>

12 Related party transactions

There were no related party transactions during the year, other than those noted in note 7.

Accounts

Registered Charity Number: 1148094
Company number: 08066719

Darnall Dementia Trust

TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

Darnall Dementia Trust

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Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are for the public benefit, the relief of poverty and illness amongst persons living with dementia and their carers, to enable them to remain living in their own homes, including but not limited to the following:

- the provision of financial and other advice and information for people living with dementia, their carers and the general public; and
- the provision of relevant support services and training for people living with dementia, their carers and the medical and other staff who help them.

We provide advice, information, support and training to people living with dementia, carers, staff and the general public.

We provide Day Care to people living with dementia in a safe environment for enjoyment, warmth, respect and friendship, valuing, including and involving people in relevant, appropriate, interesting, stimulating and enjoyable activities, acknowledging strengths, supporting disabilities and accepting limitations.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and Performance

- We have continued to deliver the Sheffield City Council contract, to provide day care for people living with dementia who have assessed needs, which has been very favourably commented on by the Council in its review of the service.
- We have worked with the Council to try to ensure timely and appropriate referrals.
- We have maintained the Day Centre, providing Person Centred Care on 3 days per week to up to 10 people living with dementia.
- We have continued to provide carer support through our regular Carers' Group.
- We have provided a wide range of appropriate activities in the Day Centre, tailored to meet the needs of attenders.
- We have updated staff and volunteer training.
- We are updating all staff and volunteer DBS checks including for Trustees
- We have supported students on placements from schools, colleges and the universities in Sheffield. Students have contributed to the life of the group, at the same time as receiving useful experience, training and development.
- We have continued to seek funding for extra activities especially music, employing a professional song leader for several sessions per month, to engage participants in music.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2024

Achievements and performance continued:

- The Day Centre Manager Bev Graham, resigned in June 2024. The Day Centre Manager post has been filled by Lynsey Button.
- Michael Johnson was appointed as Service and Financial Administrator.
- The tasks of managing the service are shared between these two posts, with administrative tasks, such as enquiries, Quarterly Contract Monitoring and advertising for volunteers being taken by Michael Johnson, in addition to his financial tasks, and management of the Day Centre, referrals, assessments, admissions and discharges, care planning and recording, activities, staff, volunteers and carers being taken by Lynsey Button.
- The Day Centre Manager has continued to support clients, getting to know their life stories and preferred activities and also to seek appropriate referrals.
- The Day Centre Manager has supported carers on a day-to-day basis and through the regular monthly Carers' Group. Carers are also supported by all staff when in contact.
- Policies continue to be reviewed and updated.
- Funds have been applied for and secured for special activities and occasions.
- We continue to receive favourable reviews and compliments from clients, carers and students on placement, and have received no complaints.

The Day Centre

- We continue to provide a wide range of activities which are tailored to meet the assessed needs of attenders on any given day.
- We continue to be fortunate to have the support of excellent volunteers, who provide companionship and care alongside the paid staff.
- Several students have spent time on placement from university and college courses, gaining knowledge and providing support and energy to the care at the Day Centre
- We have increased the number of music sessions, as these provide a varied and accessible activity for all clients.
- We continue to work under contract with Sheffield City Council, working as closely as possible with referrers, so that the transition to the Day Centre can be as smooth as possible.
- We have developed the care during the day to better meet the needs of very frail and disabled clients. Staff to client ratio is maintained at a high level to ensure that clients receive the tailored care they need.
- All staff have continued to work tirelessly and show enormous resilience throughout the year.
- We continue to monitor our Health and Safety procedures, which take into account the physical, emotional and psychological needs of attenders, the limitations of the building, and fluctuations in Covid cases in the city.

Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2024

Carers Support

- We continue to provide a monthly face to face Carers' Group. This is much appreciated by all the carers who attend. Carers are often stretched beyond what they feel capable of, and the support gained by having their person attend the Day Centre and meeting with other carers who really understand the difficulties of the role of caring for a loved one who is living with dementia is an enormous benefit.
- Ad hoc support to carers from all staff continues: The member of staff escorting on the transport may be the first to hear about an emerging situation and the staff are alert to taking account of what carers report and ensuring that the Day Centre Manager is informed and appropriate action is taken.

Reserves policy

The Darnall Dementia Trust (DDT) provides day care for people living with dementia, plus support for carers and training and mentorship for volunteers. DDT employs a small number of staff in order to provide this service. The Trustees wish to ensure that the charity's committed costs can be covered if there are short term funding issues or in the event that they need to dissolve the charity. Since income can be volatile, the general reserve should represent approximately 3 months running costs and the amount required to cover staff redundancies. With the current staff levels and monthly outgoings, the reserves should be approximately £48,000.

The free reserves (general funds excluding the value of any tangible fixed assets) as at 31 March 2024 were £60,724 (2023: £60,367).

The Trustees review the policy and progress towards meeting the target level of reserves annually.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2024

Future plans

We continue to develop the service in line with the current Contract with the Sheffield City Council and to deliver the service to provide 30 places per week to people with assessed needs. From a financial point of view, we expect to be able to deliver this service at the current level at least until March 2025

Most of our current referrals are for clients with extremely complex needs who are only able to remain with us for a very short time before entering permanent care settings. Our staff have continued to provide a service which enhances the life of the person living with dementia and their carers. We have received testimonials from carers thanking us for the way in which a person's life has been enriched for the time that they were able to be with us.

We intend to continue to develop this way of working, enabling the person living with dementia to benefit from the activities and services on offer, and for their carers to gain from the support we offer.

Structure, Governance and Management

The organisation is a Company Limited by Guarantee and a registered Charity. The Charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, 11 May 2012 and was registered with the Charity Commission as a charity on 13 July 2012.

The Trustees meet at least six times a year to monitor the progress of the organisation, including its Day Centre, Carers' Support, supervision, support and training for staff and volunteers, outreach work, advice and information, financial planning and monitoring. The trustee board also monitors and updates the terms and conditions for staff, arrangements for renting the premises used, and all policies and guidelines.

The Role of Chair continues to be held by Kevan Taylor. The Secretary role remains with Lisa Heller. The Treasurer role remains with Joanna Saul. Staff Supervision has been undertaken by Kevan Taylor, Clinical supervision and support for staff has been undertaken by Lisa Heller.

Trustees are recruited through advertisements placed via Voluntary Action Sheffield, and the two Universities in the city. They are also recruited by word of mouth, through the volunteer group, and through contacts with staff and existing trustees.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2024

Structure, Governance and Management continued:

The Trustees are elected or re-elected each year at the AGM. New Trustees are elected then, or may be co-opted during the year. Any co-opted trustee may stand for election at the following AGM. Each new trustee is offered the opportunity to observe the Day Centre, to observe at least one Management Meeting, to meet the staff and trustees, and to have an induction which may include accessing VAS sessions and services, and any other sessions designed for trustees. Two references are requested. A trustee induction pack is made available to all new trustees.

Management Changes:

As described above, Lynsey Button now holds the post of Day Centre Manager, and Michael Johnson Service and Financial Administrator. Several of the tasks previously assigned to the Day centre manager are now allocated to the Service and Financial Administrator. This means that the two post holders work very closely together and support each other's work.

The Day Centre Manager has management responsibility for the team of care staff and volunteers.

Legal and administrative information

Trustees

Kevan Taylor	Chair
Joanna Saul	Treasurer
Lisa Heller	Secretary
Hazel Wood	
Linda Woollen	
Mark Saxton	Resigned 20 November 2023
John Thompson	Resigned 18 June 2024

Key Management

Day Centre Manager	Bev Graham resigned June 2024
Newly appointed Day Centre Manager	Lynsey Button appointed August 2024
Service and Finance Administrator	Michael Johnson, appointed August 2024

Charity number

1148094

Company number

08066719

Registered office

The Circle,
33, Rockingham Lane,
Sheffield,
S1 4FW

Accountants

Seven Hills Accountants Limited
57, Burton Street
Sheffield
S6 2HH

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2024

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small companies' provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' Annual Report above on 19th November 2024, and signed on behalf of the trustees by:



Print name:
Trustee J M Saul

Independent examiner's report to the directors of Darnall Dementia Trust ('the Company')

I report to the directors on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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 accounts to be reached.


Signed: _____
Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 02/12/2024

Darnall Dementia Trust

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations and grants	2	8,606	18,000	26,606	13,846	13,199	27,045
Charitable activities	3	113,035	-	113,035	103,487	-	103,487
Bank interest		1,410	-	1,410	472	-	472
Total income		123,051	18,000	141,051	117,805	13,199	131,004
Expenditure on:							
Charitable activities	4	122,694	14,581	137,275	115,843	12,598	128,441
Total expenditure		122,694	14,581	137,275	115,843	12,598	128,441
Net income/(expenditure)		357	3,419	3,776	1,962	601	2,563
Transfers between funds	10	-	-	-	(8)	8	-
Net movement in funds		357	3,419	3,776	1,954	609	2,563
Total funds brought forward		60,367	4,730	65,097	58,413	4,121	62,534
Total funds carried forward		60,724	8,149	68,873	60,367	4,730	65,097

Darnall Dementia Trust

Balance sheet

As at 31 March 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	8	8,710	8,000
Cash at bank and in hand		<u>67,787</u>	<u>66,190</u>
Total current assets		<u>76,497</u>	<u>74,190</u>
Creditors: amounts falling due within one year	9	(7,624)	(9,093)
Net current assets		<u>68,873</u>	<u>65,097</u>
Total assets less current liabilities		<u>68,873</u>	<u>65,097</u>
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>68,873</u>	<u>65,097</u>
Funds of the charity			
Unrestricted funds		60,724	60,367
Restricted income funds	10	8,149	4,730
Total funds	11	<u>68,873</u>	<u>65,097</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the directors on 19 Nov 2024 and signed on behalf of the directors by:



Name: J M Saul
Trustee

**Notes to the Accounts
for the year ended 31 March 2024**

1 Accounting Policies

(a) General

Darnall Dementia Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Darnall Dementia Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from services provided is included in the year in which the service took place.

Bank interest is recognised as income when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

(c) Expenditure and liabilities

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

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

(d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Accounts - continued
for the year ended 31 March 2024

1 Accounting Policies - continued**(i) Defined contribution pension scheme**

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(j) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(l) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(m) Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

2 Income from donations and grants

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2024	funds	funds	2023
	£	£	£	£	£	£
Donations	7,606	-	7,606	2,846	-	2,846
The Freshgate Trust Foundation	-	1,500	1,500	-	-	-
Charles & Elsie Sykes Trust	1,000	-	1,000	-	-	-
The Facey Foundation	-	-	-	5,000	-	5,000
South Yorkshire's Community Foundation	-	7,500	7,500	-	5,000	5,000
The Zachary Merton And George Woofindin Convalescent Trust	-	3,000	3,000	-	3,000	3,000
East Midlands Railway Community fund	-	-	-	-	4,999	4,999
J G Graves Charitable Trust	-	2,500	2,500	-	-	-
Sarah Nulty Power Of Music Foundation	-	500	500	-	-	-
The Talbot Trusts	-	3,000	3,000	-	-	-
The Foyle Foundation	-	-	-	5,000	-	5,000
Woodroffe Benton	-	-	-	1,000	-	1,000
Sheffield City Council Queen's Jubilee Grant	-	-	-	-	200	200
	8,606	18,000	26,606	13,846	13,199	27,045

3 Income from charitable activities

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2024	funds	funds	2023
	£	£	£	£	£	£
Sheffield City Council	110,895	-	110,895	101,400	-	101,400
Client fees	2,125	-	2,125	2,075	-	2,075
Other income	15	-	15	12	-	12
	113,035	-	113,035	103,487	-	103,487

Notes to the Accounts - continued
for the year ended 31 March 2024

4 Expenditure on charitable activities

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds	2024	funds	funds	2023
	Note	£	£	£	£	£	£
Staff costs							
Staff salary costs	5	92,539	3,000	95,539	83,807	6,420	90,227
HR and IT contracts		132	-	132	600	-	600
Training and supervision		623	-	623	1,801	-	1,801
Travel		131	-	131	109	-	109
Payroll fees		916	-	916	685	-	685
Direct client costs							
Activities		1,934	500	2,434	2,102	310	2,412
Refreshments		1,010	-	1,010	393	-	393
Meals		4,436	6,145	10,581	5,068	3,627	8,695
Rent		11,588	1,250	12,838	11,030	-	11,030
Travel and transport		6,408	3,550	9,958	6,566	2,241	8,807
Cleaning materials		592	-	592	321	-	321
Volunteer costs		-	136	136	7	-	7
Office costs							
Stationery		98	-	98	62	-	62
Telephone and internet		-	-	-	576	-	576
Other costs							
Advertising and publicity		-	-	-	112	-	112
Equipment		365	-	365	640	-	640
Insurance		584	-	584	539	-	539
Miscellaneous expenses		474	-	474	561	-	561
Support costs							
Other professional fees		-	-	-	150	-	150
Independent examination fee	6	864	-	864	714	-	714
		122,694	14,581	137,275	115,843	12,598	128,441

5 Staff Costs

	2024	2023
	£	£
Salaries	90,742	84,738
Employer's national insurance	4,121	4,121
Employer's allowance	(4,121)	(4,121)
Employer pension contributions	4,797	4,797
	95,539	89,535

No employee received emoluments of more than £60,000. The average number of employees during the period was 8 (2023: 6).

6 Fees paid to the independent examiner's organisation

	2024	2023
	£	£
Independent examination fee	864	714
Other fees paid to the independent examiner's organisation:		
Accountancy services	-	150

Notes to the Accounts - continued
for the year ended 31 March 2024

7 Trustees and key management remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No trustees were reimbursed any out of pocket expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

During the year the key management personnel of the charity comprise the trustees and the Day Centre manager. The total employee benefits of the key management personnel of the Trust were £20,322 (2023: £36,321).

8 Debtors

	2024 £	2023 £
Trade debtors	8,710	8,000
	8,710	8,000

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,261	7,538
Accruals	864	864
Taxes & social security	934	691
Other creditors	565	-
	7,624	9,093

10 Restricted funds

	Balance at 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-24 £
Sheffield Town Trust - Tables	358	-	-	-	358
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	178	-	(178)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - meal costs	-	1,500	-	-	1,500
The Zachary Merton And George Woofindin Convalescent Trust - rent costs	-	1,500	(1,250)	-	250
The Freshgate Trust Foundation - transport costs	-	1,500	(750)	-	750
East Midlands Railway Community Fund - transport costs	2,758	-	(2,758)	-	-
South Yorkshire's Community Foundation - meals	1,436	7,500	(6,145)	-	2,791
J G Graves Charitable Trust - meals	-	2,500	-	-	2,500
Sarah Nulty Power Of Music Foundation - singing sessions	-	500	(500)	-	-
The Talbot Trusts - core costs	-	3,000	(3,000)	-	-
	4,730	18,000	(14,581)	-	8,149

Prior year comparison

	Balance at b/fwd £	Income £	Expenditure £	Transfers £	Balance at c/fwd £
Sheffield Town Trust - Tables	371	-	(13)	-	358
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	338	-	(160)	-	178
The Brelms Trust CIO - Carers Group	3,412	-	(3,420)	8	-
East Midlands Railway Community Fund	-	4,999	(2,241)	-	2,758
South Yorkshire's Community Foundation	-	5,000	(3,564)	-	1,436
The Zachary Merton And George Woofindin Convalescent Trust - running costs	-	3,000	(3,000)	-	-
Sheffield City Council Queens Jubilee Grant	-	200	(200)	-	-
	4,121	13,199	(12,598)	8	4,730

11 Net assets by fund

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	2024	funds	funds	2023
	£	£	£	£	£	
Net current assets	60,724	8,149	68,873	60,367	4,730	65,097
	<u>60,724</u>	<u>8,149</u>	<u>68,873</u>	<u>60,367</u>	<u>4,730</u>	<u>65,097</u>

12 Related party transactions

There were no related party transactions during the year, other than those noted in note 7.

Accounts

Registered Charity Number: 1148094
Company number: 08066719

Darnall Dementia Trust

TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year to 31 March 2023

Darnall Dementia Trust

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Darnall Dementia Trust

Trustees' annual report **For the year ended 31 March 2023**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are for the public benefit, the relief of poverty and illness amongst persons living with dementia and their carers, to enable them to remain living in their own homes, including but not limited to the following:

- the provision of financial and other advice and information for people living with dementia, their carers and the general public; and
- the provision of relevant support services and training for people living with dementia, their carers and the medical and other staff who help them.

We provide advice, information, support and training to people living with dementia, carers, staff and the general public.

We provide Day Care to people living with dementia in a safe environment for enjoyment, warmth, respect and friendship, valuing, including and involving people in relevant, appropriate, interesting, stimulating and enjoyable activities, acknowledging strengths, supporting disabilities and accepting limitations.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and Performance

- We have continued to deliver the Sheffield City Council contract, to provide day care for people living with dementia who have assessed needs, which has been very favourably commented on by the Council in its review of the service earlier this year.
- We have worked with the Council to try to ensure timely and appropriate referrals.
- We have maintained the Day Centre, providing Person Centred Care on 3 days per week to up to 10 people living with dementia.
- We have worked to a Special Operations Procedure due to Covid 19, updating this at least every month and more frequently if necessary.
- We have continued to provide carer support through our regular Carers' Group.
- We have provided a wide range of appropriate activities in the Day Centre, tailored to meet the needs of attenders.
- We have updated staff and volunteer training.
- We have updated Staff and volunteer DBS checks.
- We have supported students on placements from schools, colleges and the universities in Sheffield. Students have contributed to the life of the group, at the same time as receiving useful experience, training and development.
- We have continued to seek funding for extra activities especially music, employing a professional song leader for several sessions per month, to engage participants in music.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2023

Achievements and performance continued:

- Since the resignation of the Service manager in the Autumn of 2022, the Day Centre Manager has taken on the role of managing the service which is run by herself and 6 other paid staff and a small team of volunteers.
- The Day Centre Manager supported staff and clients through the changes to the service due to the new contract which came into force in February 2022.
- The Day Centre Manager has supported carers on a day-to-day basis and through the regular monthly Carers' Group. Carers are also supported by all staff when in contact.
- The Risk Register has been updated, including an environmental audit. Repairs to the building have subsequently been carried out.
- Policies have been reviewed and updated.
- Funds have been applied for and secured for special activities and occasions.

The Day Centre

- We continue to provide a wide range of activities which are tailored to meet the assessed needs of attenders on any given day.
- More volunteers have been recruited and we have been fortunate to have engaged some excellent volunteers to work with us whose contribution has enhanced the work of the Day Centre. We continue to advertise for volunteers as we have fewer volunteers than we would like. Some volunteers have come during their University courses and have proved to be excellent team members, we have had, sadly, to say goodbye to them when their course ends and they move on.
- We continue to work under contract with Sheffield City Council, which took effect from February 2022. The new contract has meant new ways of receiving referrals, assessing, and introducing new attenders. Consequent adjustments have been made for the staff and volunteers, as well as for people attending and for their carers. We continue to work as closely as possible with referrers, so that the transition to the Day Centre can be as smooth as possible.
- We continue to experience some difficulties in introducing new people to the Day Centre who have had no prior meetings with a member of our staff. We now have an arrangement whereby a senior member of staff can go to meet the potential client and get to know them before they are invited to attend the Centre to try it out and be slowly introduced to the idea of attending regularly. Confidence in our care has grown and referrers are now more likely to give more relevant information on referral, which helps the transition process. We do, however, continue to receive referrals which are inadequate, inappropriate, and not timely, we are working to ensure that social work staff know more about our service so that they can refer more appropriately.
- All staff have continued to work tirelessly and show enormous resilience during the year, despite considerable changes and stresses.
- We continue to monitor our Health and Safety procedures, which take into account the physical, emotional and psychological needs of attenders, the limitations of the building, and the recent rise in Covid cases in the city.

Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2023

Carers Support

- We have re-established the monthly face to face Carers' Group. This is much appreciated by all the carers who attend. Carers are often stretched beyond what they feel capable of, and the support gained by having their person attend the Day Centre and meeting with other carers who really understand the difficulties of the role of caring for a loved one who is living with dementia is an enormous benefit.
- Ad hoc support to carers from all staff continues: The member of staff escorting on the transport may be the first to hear about an emerging situation and the staff are alert to taking account of what carers report and ensuring that the Day Centre Manager is informed and appropriate action is taken.

The organisation in the time of Covid-19

- The central core of our work is face to face contact and close relationships with the people we serve.
- We continue to follow precautions and take measures to mitigate the risks of having people in a room together, following National guidelines and advice, and also reviewing our own procedures based on our knowledge and experience of working with extremely vulnerable people who are susceptible to becoming very poorly if they contract any infectious disease.
- Due to the relaxation of Covid restrictions and the cessation of provision of free Covid tests, staff now test if experiencing symptoms of ill health of any kind.

Reserves policy

The Darnall Dementia Trust (DDT) provides day care for people living with dementia, plus support for carers and training and mentorship for volunteers. DDT employs a small number of staff in order to provide this service. The Trustees wish to ensure that the charity's committed costs can be covered if there are short term funding issues or in the event that they need to dissolve the charity. Since income can be volatile, the general reserve should represent approximately 3 months running costs and the amount required to cover staff redundancies. With the current staff levels and monthly outgoings, the reserves should be approximately £48,000.

Free reserves at 31 March 2023 were £60,367.

The Trustees are considering ways of reducing the charity's dependence on volatile forms of income and increasing more reliable forms of income for its services. In addition, plans for the coming years allow for general reserves to be increased to provide 6 months cover for commitments. The Trustees review the policy and progress towards meeting the target level of reserves annually.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2023

Future plans

The plan for the future is to develop the service in line with the current new Contract with the Sheffield City Council and to deliver the service to provide 30 places per week to people with assessed needs. From a financial point of view, we expect to be able to deliver this service at the current level at least until March 2025

We have had to adjust to new ways of working as the new contract has meant changes to our referral systems and introductions to the Day Centre. Most of our current referrals are for clients with extremely complex needs who are only able to remain with us for a very short time before entering permanent care settings. Our staff have adjusted to this and are providing a service which enhances the life of the person living with dementia and their carers. We have received testimonials from carers thanking us for the way in which a person's life has been enriched for the time that they were able to be with us.

We intend to develop this new way of working, enabling the person living with dementia to benefit from the activities and services on offer, and for their carers to gain from the support we offer.

Structure, Governance and Management

The organisation is a Company Limited by Guarantee and a registered Charity. The Charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, 11 May 2012 and was registered with the Charity Commission as a charity on 13 July 2012.

The Trustees meet at least six times a year to monitor the progress of the organisation, including its Day Centre, Carers' Support, supervision, support and training for staff and volunteers, outreach work, advice and information, financial planning and monitoring. The trustee board also monitors and updates the terms and conditions for staff, arrangements for renting the premises used, and all policies and guidelines.

The Role of Chair continues to be held by Kevan Taylor. The Secretary role remains with Lisa Heller. The Treasurer role remains with Joanna Saul. Staff Supervision has been undertaken by Kevan Taylor, Clinical supervision and support for staff has been undertaken by Lisa Heller.

Trustees are recruited through advertisements placed via Voluntary Action Sheffield, and the two Universities in the city. They are also recruited by word of mouth, through the volunteer group, and through contacts with staff and existing trustees.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2023

Structure, Governance and Management continued:

The Trustees are elected or re-elected each year at the AGM. New Trustees are elected then, or may be co-opted during the year. Any co-opted trustee may stand for election at the following AGM. Each new trustee is offered the opportunity to observe the Day Centre, to observe at least one Management Meeting, to meet the staff and trustees, and to have an induction which may include accessing VAS sessions and services, and any other sessions designed for trustees. Two references are requested.

A trustee induction pack is made available to all new trustees.

Legal and administrative information

Trustees

Kevan Taylor	Chair	
Joanna Saul	Treasurer	
Lisa Heller	Secretary	
Hazel Wood		
Linda Woollen		
John Thompson		
Hannah Sinclair		Resigned 15 November 2022
Kristin Bash		Resigned 6 August 2022
Kimberly Holland		Resigned 15 November 2022
Mark Saxton		Resigned 20 November 2023

Key management

Day Centre Manager Bev Graham

Charity number

1148094

Company number

08066719

Registered office

Lightwood House
Lightwood Lane
Sheffield
S8 8BG

Independent Examiner

Susan Cochrane, FCA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

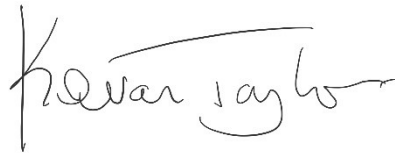
Darnall Dementia Trust

**Trustees' annual report - continued
For the year ended 31 March 2023**

Small companies' provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' Annual Report above on 19/12/2023 and signed on behalf of the trustees by:

A handwritten signature in black ink that reads "Kevan Taylor". The signature is written in a cursive style with a long horizontal stroke at the end.

Print name: Kevan Taylor
Trustee

Independent examiner's report to the directors of Darnall Dementia Trust ('the Company')

I report to the directors on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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 accounts to be reached.



Signed: _____

Susan Cochrane, FCA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 21/12/2023

Darnall Dementia Trust

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations and grants	2	13,846	13,199	27,045	11,356	16,952	28,308
Charitable activities	3	103,487	-	103,487	96,066	-	96,066
Bank interest		472	-	472	-	-	
Total income		117,805	13,199	131,004	107,422	16,952	124,374
Expenditure on:							
Charitable activities	4	115,843	12,598	128,441	110,608	15,530	126,138
Total expenditure		115,843	12,598	128,441	110,608	15,530	126,138
Net income/(expenditure)		1,962	601	2,563	(3,186)	1,422	(1,764)
Transfers between funds	10	(8)	8	-	-	-	-
Net movement in funds		1,954	609	2,563	(3,186)	1,422	(1,764)
Total funds brought forward		58,413	4,121	62,534	61,599	2,699	64,298
Total funds carried forward		60,367	4,730	65,097	58,413	4,121	62,534

Darnall Dementia Trust

Balance sheet

As at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	8	8,000	8,510
Cash at bank and in hand		66,190	60,604
Total current assets		74,190	69,114
Creditors: amounts falling due within one year	9	(9,093)	(6,580)
Net current assets		65,097	62,534
Total assets less current liabilities		65,097	62,534
Creditors: amounts falling due after more than one year		-	-
Total net assets		65,097	62,534
Funds of the charity			
Unrestricted funds		60,367	58,413
Restricted income funds	10	4,730	4,121
Total funds	11	65,097	62,534

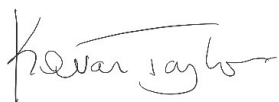
For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the directors on 19/12/2023 and signed on behalf of the directors by:



Name:

Trustee

**Notes to the Accounts
for the year ended 31 March 2023**

1 Accounting Policies

(a) General

Darnall Dementia Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Darnall Dementia Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from services provided is included in the year in which the service took place.

Bank interest is recognised as income when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

(c) Expenditure and liabilities

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

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

(d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Accounts - continued
for the year ended 31 March 2023

1 Accounting Policies - continued

(i) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(j) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(l) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(m) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Donations	2,846	-	2,846	724	-	724
The Brelms Trust	-	-	-	-	3,412	3,412
Independent Age	-	-	-	-	10,000	10,000
The Facey Foundation	5,000	-	5,000	5,000	-	5,000
South Yorkshire's Community Foundation	-	5,000	5,000	-	-	-
The Zachary Merton And George Woofindin Convalescent Trust	-	3,000	3,000	-	3,000	3,000
East Midlands Railway Community fund	-	4,999	4,999	-	-	-
The Foyle Foundation	5,000	-	5,000	-	-	-
Woodroffe Benton	1,000	-	1,000	-	-	-
Darnall Well Being	-	-	-	-	540	540
Coronavirus Job Retention Scheme grant	-	-	-	5,632	-	5,632
Sheffield City Council Queen's Jubilee Grant	-	200	200	-	-	-
	13,846	13,199	27,045	11,356	16,952	28,308

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Sheffield City Council	101,400	-	101,400	53,873	-	53,873
Clinical Commissioning Group	-	-	-	25,933	-	25,933
Client fees	2,075	-	2,075	13,460	-	13,460
Student placement fees	-	-	-	2,800	-	2,800
Other income	12	-	12	-	-	-
	103,487	-	103,487	96,066	-	96,066

Notes to the Accounts - continued
for the year ended 31 March 2023

4 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Staff costs							
Staff salary costs	5	83,807	6,420	90,227	79,594	13,399	92,993
HR and IT contracts		600	-	600	940	-	940
Training and supervision		1,801	-	1,801	2,698	-	2,698
Travel		109	-	109	174	-	174
Payroll fees		685	-	685	630	-	630
Direct client costs							
Activities		2,102	310	2,412	384	1,969	2,353
Refreshments		393	-	393	341	-	341
Meals		5,068	3,627	8,695	7,200	-	7,200
Rent		11,030	-	11,030	8,400	-	8,400
Travel and transport		6,566	2,241	8,807	5,234	-	5,234
Cleaning materials		321	-	321	556	-	556
Volunteer costs		7	-	7	-	162	162
Office costs							
Stationery		62	-	62	75	-	75
Telephone and internet		576	-	576	428	-	428
Other costs							
Advertising and publicity		112	-	112	165	-	165
Equipment		639	-	639	1,610	-	1,610
Insurance		539	-	539	580	-	580
Miscellaneous expenses		562	-	562	855	-	855
Support costs							
Other professional fees		150	-	150	-	-	-
Independent examination fee	6	714	-	714	744	-	744
		115,843	12,598	128,441	110,608	15,530	126,138

5 Staff Costs

	2023 £	2022 £
Salaries	85,513	85,977
Employer's national insurance	4,741	5,317
Employer's allowance	(4,741)	(4,000)
Employer pension contributions	4,714	5,699
	90,227	92,993

No employee received emoluments of more than £60,000. The average number of employees during the period was 7 (2022: 6).

6 Fees paid to the independent examiner's organisation

	2023 £
Independent examination fee	714
Other fees paid to the independent examiner's organisation: Accountancy services	150

Notes to the Accounts - continued
for the year ended 31 March 2023

7 Trustees and key management remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No trustees were reimbursed any out of pocket expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity comprise the trustees, the Service manager (until October 2022) and the Day Centre Co-ordinator. The total employee benefits of the key management personnel of the Trust were £36,321 (2022: £50,952).

8 Debtors

	2023	2022
	£	£
Trade debtors	8,000	8,510
	8,000	8,510

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,538	3,949
Accruals	864	744
Taxes & social security	691	1,380
Other creditors	-	507
	9,093	6,580

10 Restricted funds

	Balance at			Balance at
	01-Apr-22	Income	Expenditure	31-Mar-23
	£	£	£	£
Sheffield Town Trust - Tables	371	-	(13)	358
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	338	-	(160)	178
The Brelms Trust CIO - Carers Group	3,412	-	(3,420)	-
East Midlands Railway Community Fund	-	4,999	(2,241)	2,758
South Yorkshire's Community Foundation	-	5,000	(3,564)	1,436
The Zachary Merton And George Woofindin Convalescent Trust - running costs	-	3,000	(3,000)	-
Sheffield City Council Queens Jubilee Grant	-	200	(200)	-
	4,121	13,199	(12,598)	4,730

Prior year comparison

	<i>Balance at</i>			<i>Balance at</i>
	<i>b/fwd</i>	<i>Income</i>	<i>Expenditure</i>	<i>c/fwd</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>J G Graves Charitable Trust</i>	300	-	(300)	-
<i>Sheffield Town Trust - Tables</i>	1,500	-	(1,129)	371
<i>The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs</i>	500	-	(162)	338
<i>The Brelms Trust CIO - Carers Group</i>	399	3,412	(399)	3,412
<i>Darnall Well Being</i>	-	540	(540)	-
<i>Independent Age</i>	-	10,000	(10,000)	-
<i>The Zachary Merton And George Woofindin Convalescent Trust - staff costs</i>	-	3,000	(3,000)	-
	2,699	16,952	(15,530)	4,121

Notes to the Accounts - continued
for the year ended 31 March 2023

11 Net assets by fund

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022
Net current assets	60,367	4,730	65,097	58,413	4,121	62,534
	<u>60,367</u>	<u>4,730</u>	<u>65,097</u>	<u>58,413</u>	<u>4,121</u>	<u>62,534</u>

12 Related party transactions

There were no related party transactions during the year, other than those noted in note 7.

Accounts

Registered Charity Number: 1148094
Company number: 08066719

Darnall Dementia Trust

TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year to 31 March 2022

Darnall Dementia Trust

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Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are for the public benefit, the relief of poverty and illness amongst persons living with dementia and their carers, to enable them to remain living in their own homes, including but not limited to the following:

- the provision of financial and other advice and information for people living with dementia, their carers and the general public; and
- the provision of relevant support services and training for people living with dementia, their carers and the medical and other staff who help them.

We provide advice, information, support and training to people living with dementia, carers, staff and the general public.

We provide a Day Care to people living with dementia in a safe environment for enjoyment, warmth, respect and friendship, valuing, including and involving people in relevant, appropriate, interesting, stimulating and enjoyable activities, acknowledging strengths, supporting disabilities and accepting limitations.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and Performance

- We have continued to provide Day Care to up to 10 people per day on three days per week.
- We have secured a contract with Sheffield City Council to provide day care to people living with dementia who have assessed needs. This new contract took effect from the beginning of February 2022.
- We have worked with the Council to try to ensure timely and appropriate referrals.
- We have maintained the Day Centre, providing Person Centred Care on 3 days per week to up to 10 people living with dementia.
- We have worked to a Special Operations Procedure due to Covid 19, updating this at least every month and more frequently if necessary.
- We have continued to provide carer support through our regular weekly Zoom sessions, and a face-to-face Carers' Group which resumed in the autumn of 2021.
- We have provided a wide range of appropriate activities, tailored to meet the needs of attendees.
- We have updated staff and volunteer training
- We have updated Staff and volunteer DBS checks

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2022

Achievements and performance continued:

- The Service Manager developed links and built networks with other organisations providing care and support to people living with dementia and carers throughout Sheffield.
- The Service Manager developed better systems for buying supplies and services
- The Service Manager recruited and inducted more volunteers. During the lockdowns of the Covid-19 pandemic it was not possible to recruit more volunteers.
- The Service Manager and Day Centre Coordinator supported staff and clients through the changes to the service due to the new contract which came into force in February 2022.
- The Service Manager and Day Centre Coordinator together supported carers to help them navigate the changes due to the new Council Contract. Carers have been supported by the Day Centre Coordinator on a day-to-day basis and by all staff when in contact.
- The Risk Register has been updated, including an environmental audit. Repairs to the building have subsequently been carried out.
- The website and presence on social media platforms have been upgraded.
- Policies have been reviewed and updated.
- Funds have been applied for and secured for a Jubilee Party and for other special occasions.
- Establishment of a Human Resources Subgroup, overseeing the recruitment and appointment of new staff and concerned with all staff issues.
- Establishment of a Fundraising Subgroup, supporting the Service Manager and Treasurer in overseeing the financial operation of the organisation and concerned with applying for extra grants.

The Day Centre

- Since the start of the pandemic, we have adjusted our ways of working regarding measures to mitigate the risk of Covid, and keeping all clients, staff, volunteers and carers safe.
- We continue to provide a wide range of activities which are tailored to meet the assessed needs of attenders on any given day.
- More volunteers have been recruited since the easing of restrictions due to Covid and we have been fortunate to have engaged some excellent volunteers to work with us whose contribution has enhanced the work of the Day Centre.
- We secured a new contract with Sheffield City Council, which took effect from February 2022, which has meant new ways of receiving referrals, assessing, and introducing new attenders. This has meant considerable adjustments for the staff and volunteers, as well as for people attending and for their carers. We continue to work as closely as possible with referrers, so that the transition to the Day Centre can be as smooth as possible.
- We have experienced considerable difficulty in introducing new people to the Day Centre who have had no prior meetings with a member of our staff. We now have an arrangement whereby we can go to meet the potential client and get to know them before they are invited to attend the Centre to try it out and be slowly introduced to the idea of attending regularly.
- All staff have worked tirelessly and shown enormous resilience in the face of very considerable changes during the year.

Darnall Dementia Trust

Trustees' annual report For the year ended 31 March 2022

Carers Support

- Zoom support group continues weekly
- Re-establishment of Monthly face to face Carers' Group. This is much appreciated as the stresses of caring during the pandemic have increased considerably.
- Ad hoc support to carers from all staff continues: The escort on the transport may be the first to hear about an emerging situation and the staff are alert to taking account of what carers report and ensuring that the Day Centre Coordinator is informed.

The organisation in the time of Covid-19

- The organisation, like many others, has been challenged by the effects of the pandemic.
- The central core of our work is face to face contact and close relationships with the people we serve.
- We continue to follow National Health guidance on safety measures to be taken.
- We continue to follow precautions and take measures to mitigate the risks of having people in a room together: increased ventilation, distancing, regular hand washing and cleaning of surfaces and equipment, staff wearing masks and wearing disposable aprons when providing personal care, staff testing for covid before attending work.
- Due to the relaxation of restrictions and the cessation of provision of free Covid tests, staff now test on a weekly basis and if experiencing symptoms of ill health of any kind.

Reserves policy

The Darnall Dementia Trust (DDT) provides day care for people living with dementia, plus support for carers and training and mentorship for volunteers. DDT employs a small number of staff in order to provide this service. The Trustees wish to ensure that the charity's committed costs can be covered if there are short term funding issues or in the event that they need to dissolve the charity. Since income can be volatile, the general reserve should represent approximately 3 months running costs and the amount required to cover staff redundancies. With the current staff levels and monthly outgoings, the reserves should be approximately £48,000.

Free reserves at 31 March 2022 were £58,413.

The Trustees are considering ways of reducing the charity's dependence on volatile forms of income and increasing more reliable forms of income for its services. In addition, plans for the coming years allow for general reserves to be increased to provide 6 months cover for commitments. The Trustees review the policy and progress towards meeting the target level of reserves annually.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2022

Future plans

The plan for the future is to develop the service in line with the current new Contract with the Sheffield City Council and to deliver the service to provide 30 places per week to people with assessed needs. From a financial point of view, we expect to be able to deliver this service at the current level at least until March 2024.

We have had to adjust to new ways of working as the new contract has meant changes to our referral systems and introductions to the Day Centre. Most of our current referrals are for clients with extremely complex needs who are only able to remain with us for a very short time before entering permanent care settings. Our staff have adjusted to this and are providing a service which enhances the life of the person living with dementia and their carers. We have received testimonials from carers thanking us for the way in which a person's life has been enriched for the time that they were able to be with us.

We intend to develop this new way of working, enabling the person living with dementia to benefit from the activities and services on offer, and for their carers to gain from the support we offer.

Structure, Governance and Management

The organisation is a Company Limited by Guarantee and a registered Charity. The Charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, 11 May 2012 and was registered with the Charity Commission as a charity on 13 July 2012.

The Trustees meet at least six times a year to monitor the progress of the organisation, including its Day Centre, Carers' Support, supervision, support and training for staff and volunteers, outreach work, advice and information, financial planning and monitoring. The trustee board also monitors and updates the terms and conditions for staff, arrangements for renting the premises used, and all policies and guidelines.

The Role of Chair was taken this year by Kevan Taylor, appointed in April 2022. The Secretary role remains with Lisa Heller. The Treasurer role remains with Joanna Saul. Staff Supervision has been undertaken by Kristin Bash, until her resignation from the trustee board, and, since his appointment, by Kevan Taylor, Chair of the trustees. Clinical supervision and support for staff has been undertaken by Lisa Heller, additional clinical advice by Hazel Wood.

Trustees are recruited through advertisements placed via Voluntary Action Sheffield, and the two Universities in the city. They are also recruited by word of mouth, through the volunteer group, and through contacts with staff and existing trustees.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2022

Structure, Governance and Management continued:

The Trustees are elected or re-elected each year at the AGM. New Trustees are elected then, or may be co-opted during the year. Any co-opted trustee may stand for election at the following AGM. Each new trustee is offered the opportunity to observe the Day Centre, to observe at least one Management Meeting, to meet the staff and trustees, and to have an induction which may include accessing VAS sessions and services, and any other sessions designed for trustees. Two references are requested.

A trustee induction pack is made available to all new trustees.

Legal and administrative information

Trustees

Hazel Wood	Chair until 2 December 2021	
Kevan Taylor	Chair	Appointed 15 March 2022
Jessica Goodall	Deputy Chair	Resigned 21 October 2021
Joanna Saul	Treasurer	
Lisa Heller	Secretary	
Linda Woollen		
John Thompson		
Mark Saxton		Appointed 2 December 2021
Hannah Sinclair		Appointed 11 January 2022
Andrew Needham		Resigned 22 December 2021
Kristin Bash		Resigned 6 August 2022
Kimberly Holland		Resigned 15 November 2022

Key management

Service Manager	Sheila Manclark	until December 2021
	Ayesha Heaton	from February 2022 to October 2022
Day Centre Co-ordinator	Bev Graham	

Charity number

1148094

Company number

08066719

Registered office

Lightwood House
Lightwood Lane
Sheffield
S8 8BG

Independent Examiner

Sarah Lightfoot, FCA DChA
Employee of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Darnall Dementia Trust

**Trustees' annual report - continued
For the year ended 31 March 2022**

Small companies provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' Annual Report above on _____
and signed on behalf of the trustees by:

Print name: _____
Trustee

Independent examiner's report to the directors of Darnall Dementia Trust ('the Company')

I report to the directors on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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 accounts to be reached.

Signed: _____

Sarah Lightfoot, FCA DChA
Employee of:
VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: _____

Darnall Dementia Trust

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations and grants	2	11,356	16,952	28,308	6,480	24,602	31,082
Charitable activities	3	96,066	-	96,066	81,917	-	81,917
Total income		107,422	16,952	124,374	88,397	24,602	112,999
Expenditure on:							
Charitable activities	4	110,608	15,530	126,138	71,004	30,287	101,291
Total expenditure		110,608	15,530	126,138	71,004	30,287	101,291
Net income/(expenditure)		(3,186)	1,422	(1,764)	17,393	(5,685)	11,708
Total funds brought forward		61,599	2,699	64,298	44,206	8,384	52,590
Total funds carried forward		58,413	4,121	62,534	61,599	2,699	64,298

Darnall Dementia Trust

Balance sheet

As at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	8	8,510	1,644
Cash at bank and in hand		60,604	82,793
Total current assets		69,114	84,437
Creditors: amounts falling due within one year	9	(6,580)	(20,139)
Net current assets		62,534	64,298
Total assets less current liabilities		62,534	64,298
Creditors: amounts falling due after more than one year		-	-
Total net assets		62,534	64,298
Funds of the charity			
Unrestricted funds		58,413	61,599
Restricted income funds	10	4,121	2,699
Total funds	11	62,534	64,298

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the directors on _____ and signed on behalf of the directors by:

Name: _____
Trustee

**Notes to the Accounts
for the year ended 31 March 2022**

1 Accounting Policies

(a) General

Darnall Dementia Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Darnall Dementia Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from services provided is included in the year in which the service took place.

Bank interest is recognised as income when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

(c) Expenditure and liabilities

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

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

(d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Accounts - continued
for the year ended 31 March 2022

1 Accounting Policies - continued**(i) Defined contribution pension scheme**

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(j) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(l) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(m) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Donations	724	-	724	3,480	-	3,480
The Brelms Trust	-	3,412	3,412	-	3,102	3,102
Independent Age	-	10,000	10,000	-	15,000	15,000
The Facey Foundation	5,000	-	5,000	3,000	-	3,000
South Yorkshire's Community Foundation	-	-	-	-	5,000	5,000
The Zachary Merton And George Woofindin Convalescent Trust	-	3,000	3,000	-	1,500	1,500
Darnall Well Being	-	540	540	-	-	-
Coronavirus Job Retention Scheme grant	5,632	-	5,632	-	-	-
	11,356	16,952	28,308	6,480	24,602	31,082

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Sheffield City Council	53,873	-	53,873	45,923	-	45,923
Clinical Commissioning Group	25,933	-	25,933	31,119	-	31,119
Client fees	13,460	-	13,460	3,475	-	3,475
Student placement fees	2,800	-	2,800	1,400	-	1,400
	96,066	-	96,066	81,917	-	81,917

Notes to the Accounts - continued
for the year ended 31 March 2022

4 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds	Total 2021
	Note	£	£	£	£	£	£
Staff costs							
Staff salary costs	5	79,594	13,399	92,993	59,450	30,099	89,549
HR and IT contracts		940	-	940	199	-	199
Training and supervision		2,698	-	2,698	1,892	-	1,892
Travel		174	-	174	(150)	-	(150)
Payroll fees		630	-	630	633	-	633
Direct client costs							
Activities		384	1,969	2,353	275	188	463
Refreshments		341	-	341	151	-	151
Meals		7,200	-	7,200	14	-	14
Rent		8,400	-	8,400	2,030	-	2,030
Travel and transport		5,234	-	5,234	2,314	-	2,314
Cleaning materials		556	-	556	29	-	29
Volunteer costs		-	162	162	-	-	-
Office costs							
Postage		-	-	-	84	-	84
Stationery		75	-	75	112	-	112
Telephone and internet		428	-	428	668	-	668
Other costs							
Advertising and publicity		165	-	165	198	-	198
Equipment		1,610	-	1,610	111	-	111
Insurance		580	-	580	572	-	572
Miscellaneous expenses		855	-	855	895	-	895
Bad debts		-	-	-	544	-	544
Support costs							
Other professional fees		-	-	-	263	-	263
Independent examination fee	6	744	-	744	720	-	720
		110,608	15,530	126,138	71,004	30,287	101,291

5 Staff Costs

	2022 £	2021 £
Salaries	85,977	82,383
Employer's national insurance	5,317	5,290
Employer's allowance	(4,000)	(4,000)
Employer pension contributions	5,699	5,876
	92,993	89,549

No employee received emoluments of more than £60,000. The average number of employees during the period was 6 (2021: 6).

6 Fees paid to the independent examiner's organisation

	2022 £	2021 £
Independent examination fee	744	720
Other fees paid to the independent examiner's organisation:		
Payroll administration costs	630	633
HR and IT contracts	951	199
	1,581	832

Notes to the Accounts - continued
for the year ended 31 March 2022

7 Trustees and key management remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No trustees were reimbursed any out of pocket expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity comprise the trustees, the Service manager and the Day Centre Co-ordinator. The total employee benefits of the key management personnel of the Trust were £50,952 (2021: £49,212).

8 Debtors

	2022	2021
	£	£
Trade debtors	8,510	25
Prepayments	-	261
Other debtors	-	1,358
	8,510	1,644

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,949	731
Accruals	744	720
Taxes & social security	1,380	1,401
Other creditors	507	762
Coronavirus Job Retention Scheme grant	-	16,525
	6,580	20,139

10 Restricted funds

	Balance at				Balance at
	01-Apr-21	Income	Expenditure	Transfers	31-Mar-22
	£	£	£	£	£
J G Graves Charitable Trust	300	-	(300)	-	-
Sheffield Town Trust - Tables	1,500	-	(1,129)	-	371
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	500	-	(162)	-	338
The Brelms Trust CIO - Carers Group	399	3,412	(399)	-	3,412
Darnall Well Being	-	540	(540)	-	-
Independent Age	-	10,000	(10,000)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - staff costs	-	3,000	(3,000)	-	-
	2,699	16,952	(15,530)	-	4,121

Prior year comparison

	Balance at				Balance at
	b/fwd	Income	Expenditure	Transfers	c/fwd
	£	£	£	£	£
J G Graves Charitable Trust	300	-	-	-	300
Sheffield Town Trust - Tables	1,500	-	-	-	1,500
South Yorkshire's Community Foundation	2,500	5,000	(7,500)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	2,000	500	-	(2,000)	500
The Zachary Merton And George Woofindin Convalescent Trust - activity costs	188	-	(188)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - staffing support	-	1,000	(3,000)	2,000	-
The Brelms Trust CIO - Carers Group	1,896	3,102	(4,599)	-	399
Independent Age - Home visiting	-	15,000	(15,000)	-	-
	8,384	24,602	(30,287)	-	2,699

Notes to the Accounts - continued
for the year ended 31 March 2022**11 Net assets by fund**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021
Net current assets	58,413	4,121	62,534	61,599	2,699	64,298
	58,413	4,121	62,534	61,599	2,699	64,298

12 Related party transactions

There were no related party transactions during the year, other than those noted in note 7.

Accounts

Registered Charity Number: 1148094
Company number: 08066719

Darnall Dementia Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2021

Darnall Dementia Trust

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Darnall Dementia Trust

Trustees' annual report

For the year ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are for the public benefit, the relief of poverty and illness amongst persons living with dementia and their carers, to enable them to remain living in their own homes, including but not limited to the following:

- the provision of financial and other advice and information for people living with dementia, their carers and the general public; and
- the provision of relevant support services and training for people living with dementia, their carers and the medical and other staff who help them.

We provide advice, information, support and training to people with dementia, carers, staff and the general public.

We provide a safe environment for enjoyment, warmth, respect and friendship, valuing, including and involving people in relevant, appropriate, interesting, stimulating and enjoyable activities, acknowledging strengths, supporting disabilities and accepting limitations.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and Performance

During the past year, we have continued to work within the guidelines set out by the Government in respect of restrictions due to the Covid-19 pandemic.

We were fortunate to be able to keep in contact with all our attenders and carers over the internet or via telephone, some have attended regular Zoom sessions, some who could not manage this, have received regular phone calls from staff and have kept in touch.

We were able to open for face to face service in September 2020 and with a very restricted number, stringent safety precautions and Social Distancing, were able to provide a service to some of our regular attenders until the announcement of increased restrictions and subsequently another lockdown. We resumed the intensive support via telephone and Zoom and have continued to support attenders and carers in this way.

We re-opened at the beginning of April 2021, with 5 people on two days and strict precautions in place reviewed weekly.

Darnall Dementia Trust
Trustees' annual report
For the year ended 31 March 2021

The Day Centre

The day centre is normally open on Monday, Wednesday and Friday with 10 places for people living with dementia each day. The Centre remained closed due to the Covid-19 Pandemic on 20 March 2020 until September 2020, when face to face service was resumed for a limited number of people with very strict safety measures in place.

The Centre was again closed due to the increase in restrictions and reopened in early April 2021, again with a limited number of people attending and strict precautions in place. All through this time, telephone and internet contact has been maintained with all the clients. We have now received several new referrals and plans are underway to introduce new clients to the Day Centre.

The group is normally held in a church hall in Darnall. The day starts at around 11am and finishes at 3.00pm. We have a large airy room with a kitchen and a separate space for dining. A two course hot lunch is provided and transport to and from the centre is available for people who live locally.

The emphasis of the group is very much on creating a community feel. We spend most of our time around a big oval table and all eat lunch together at the dining table. If people do need time away from the larger group for any reason, they will always be accompanied.

We have an open referral system. Anyone who is living with dementia and lives in Sheffield can be referred for a place. We accept referrals from anyone, which may include professionals, carers or the person living with dementia themselves.

Following a referral a senior staff member will arrange to visit the person at home together with a family carer, relative or friend if appropriate. The visit is a chance to meet each other and discuss the service in an informal setting. This helps both parties decide whether attendance would be of benefit. People will then be invited to come along to Darnall together with a family carer for a cup of tea and a chance to meet the group members. If everyone agrees that the referral is appropriate then a full assessment would need to be carried out before a place is allocated. There may be a waiting list but whilst someone is waiting for a place they will continue to be supported by Darnall staff members either by telephone or home visits if appropriate.

By meeting the person at home and getting to know them, we ensure that once a person starts at Darnall they will already be familiar with at least one of the staff and this should help them feel more at ease.

From the start of the pandemic, we were not able to accept any new referrals, although some referrals were sent, to be considered when the restrictions are lifted.

We strive to get to know someone's preferences and how they like to spend their time. We focus on people's abilities and positive qualities and appreciate their differences. No-one is asked to fit in; the group belongs to the people who attend and we don't expect anyone to conform to our routines. As new members join, or as the needs of the existing members change, the group evolves to accommodate them.

We are always open to trying new things and are great believers in having a go, and building on our success. We have a team of volunteers working alongside the paid staff which means we are able to offer high levels of support to people and a wide range of activities. People living with dementia should feel able to express themselves and we work on building trusting relationships which we hope promotes feelings of wellbeing and self-worth.

Darnall Dementia Trust

Trustees' annual report

For the year ended 31 March 2021

The regular phone calls to clients and visits observing strict social distancing where necessary continued throughout the past 14 months. The development of the technology and our knowledge and skill in managing this led to the development of Face-time and Zoom meetings with individuals, carers and groups. Since the re-opening of the Centre these have continued as they have been so much welcomed by the people involved, and clearly meet a need for connection which had not apparently been possible previously.

Safe re-opening the Day Centre has continued to be the focus of discussion as the Government announced easing of the lockdown rules and advice for vulnerable people who had been shielding. Assessment of risk and weighing up of the risks to physical health against the continuation of an intensely stressful situation for carers and for the clients themselves, both of whose mental health might be suffering needed to be ongoing, extremely careful and flexible.

Carers Support

We believe that in order to support people living with dementia, their carers needs should also be attended to. As well as taking advantage of the break in caring that attendance at the group gives them, we offer the chance to join one of our carers groups. This is a chance to meet others in similar situations, share stories, tips and information, and just let it all out in a supportive environment.

"A problem shared is a problem halved."

Carers have reported feeling that the group helps them as much as the person they care for and that we help them cope with stress. We ensure that carers are involved in the life of the group and that they are consulted about our activities and events. Carers are always informed of any concerns that we may have concerning the person for whom they care.

We have two groups for carers. The afternoon group is held on the first Wednesday of every month at the day centre. A "Singing With Andrea" session is held simultaneously with this group. Any carers wanting to attend the group can book a place for their person at the day centre so that they can join the carers group in the knowledge that their person will be well supported and cared for.

We asked some of the carers who attend the afternoon group what benefit they got from their attendance. Here are some of their comments: -

"We can be ourselves in this group."

"It's not just for my husband – it's for me too."

"I always feel better when I've been to the group – people really understand."

"Meeting other carers has really helped me learn more about being a carer myself."

Since the start of the pandemic, the Carers' Group has continued via Zoom and has proved very successful.

Darnall Dementia Trust

Trustees' annual report

For the year ended 31 March 2021

The organisation in the time of Covid-19

The organisation, like many others, has been challenged by the effects of the pandemic.

The central core of our work is face to face contact and close relationships with the people we serve.

Closing the Day centre and then re-opening were carefully considered and the situation continues to be monitored daily. With the roll-out of vaccinations there is felt to be more safety for most clients and staff, but partly because the vaccination is known not to be 100% effective against all variants and as it is not known if vaccinated people can carry the virus, and also as not all clients are fully vaccinated, there is still need to act with extreme caution.

The Manager and Day Centre Coordinator have continued to work their normal hours, remotely contacting clients and carers on a regular basis and establishing new ways to contact and support people during the lockdown and easing phase, and recently working back in the Day Centre in addition to this.

Four members of staff were unable to carry out their normal duties and were furloughed from the beginning of April 2020. Staff have gradually returned from furlough as Day Centre hours and attendance have been increased.

Volunteers were invited to remain in contact by phone and via Zoom conferences. The role of volunteers has been vital in maintaining the service. They have all kept in touch and two have committed to the two days that the Centre is open, both are fully vaccinated and all volunteers and staff take regular Lateral Flow tests.

Weekly staff team meetings have continued.

Staff have continued their outreach work in networking and supporting other organisations which support the lives of people living with dementia. This has expanded during the period of Covid and the closure of the Day Centre

The learning from this has been that there are many ways in which it is possible to support both clients and carers and some of the newly found ways will be continued once the Day centre is able to re-open.

As of the beginning of September 2020 the Day Centre opened to a limited number of clients for a limited time. A full Risk assessment was made, advice sought from Public Health England, the Local Authority and other experts in the field. A Special Operational Procedure was devised over the summer and put in place to allow the Day Centre to open safely. This is revised weekly.

From early September to the end of October the Day centre operated with ten clients, five attending on each of two days per week. The weekly Zoom sessions continued, attended by carers, often accompanied by the person they care for.

Following the new Government guidance for a National Lockdown in the beginning of November 2020, advice was sought from Public Health England and the Local Authority about remaining open during the proposed four week lockdown starting on November 5. The advice was that the precautions that had been taken by our organisation and the successful running of the Centre following the Special Operational Procedure ensured as far as possible the physical safety of clients, carers and staff, and that the Centre should remain open.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2021

When the full lockdown was announced in early 2021, the centre was again closed until April 2021.

Funding continues to be sought from organisations specialising in providing funds for continuation and development of services in the light of the pandemic.

The service has developed over the past more than 1 year during the pandemic, and has shown that with imaginative innovation, the client group can receive care that is valued and sustaining for both clients and carers.

There is no other day service in the city providing specialist day care to the particular vulnerable group of people whom we serve, and for whom the service provides a means to remain at home due to the care provided for the persons living with dementia and relief and support for their carers.

Reserves policy

The Darnall Dementia Trust (DDT) provides day care for people living with dementia, plus support for carers and training and mentorship for volunteers. DDT employs a small number of staff in order to provide this service. The Trustees wish to ensure that the charity's committed costs can be covered if there are short term funding issues or in the event that they need to dissolve the charity. Since income can be volatile, the general reserve should represent approximately 3 months running costs and the amount required to cover staff redundancies. With the current staff levels and monthly outgoings, the reserves should be approximately £48,000. The Trustees are considering ways of reducing the charity's dependence on volatile forms of income and increasing more reliable forms of income for its services. In addition, plans for the coming years allow for general reserves to be increased to provide 6 months cover for commitments. The Trustees review the policy and progress towards meeting the target level of reserves annually.

Free reserves at 31 March 2021 were £61,599.

Future plans

Our current dementia day care contracts with Sheffield City Council have been extended until the end of January 2022. We will not know whether our tender for the revised contract is successful until October 2021.

Due to the continued uncertainty over the tendered contract, we have to consider various outcomes for the future. In the best case scenario, we expect to be awarded the contract to continue to provide Day Care as we have previously done and to expand to include another day for people with a recent diagnosis of dementia.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2021

In the worst case scenario, we would not be awarded the contract and in this case we would have to wind down the organisation, as we rely most heavily on the funding from the Local Authority, and charitable grants would not be sufficient or sufficiently reliable to maintain the service.

In this case, we have built up reserves to allow us to continue to provide a service for 3 months and to make the staff redundant.

We know that there is a heavy reliance by other Day care providers on funding from charitable donations but we are also aware that this would not be possible within the current situation.

The possible outcomes are:

1. Award of both day activity and day care contracts which would mean an increase in our income and result in a fully funded service starting from February 2022
2. Partial award of the new contracts meaning a revision of our service provision, including offering privately funded places
3. No contract awarded, in which case the Day centre would have to close.

We still anticipate an ongoing need for home and telephone support, funding options for this will be offering a paid-for service, or fundraising to cover or partly cover the costs to service users

In view of the above, the trustees have adopted the following approach to the short and longer term consequences that this might have for our services, should we not be successful in winning and agreeing a contract with the Council:

1. To scale down the activities to reflect the changes in income, if we are not able to fully replace the lost funding.
2. Should all these options fail, or be subject to a weakening in the quality of the service that we have become renowned for providing, we would seek to take action from February 2022 to run down the service and ensure a safe, relevant and supported change for those attendees and carers who presently form our client base. Any such transfer and change for our clients would not be rushed; our reserves would allow us to have maximum patience and high levels of support throughout such a testing and difficult time.

No final decision can be made regarding the future of the charity until the outcome of the tender is known in October 2021. Reserves are forecast to be sufficient to wind down the service and the charity if required, but no alternative funding can be secured at this time.

The Trustees therefore consider that there is a material uncertainty regarding the future of the organisation for 12 months from the signing of these accounts, due to the lack of secure funding and, therefore, fixed plans regarding the direction of the charity.

The organisation has faced this situation for many years and the trustees are optimistic and hopeful that the council will continue to support the work of the organisation and award the contract after January 2022.

Darnall Dementia Trust

Trustees' annual report - continued For the year ended 31 March 2021

Structure, governance and management

The organisation is a Company Limited by Guarantee and a registered Charity. The Charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, 11 May 2012 and was registered with the Charity Commission as a charity on 13 July 2012.

The Trustees meet at least six times a year to monitor the progress of the organisation, including its Day Centre, Carers' Support, supervision, support and training for staff and volunteers, outreach work, advice and information, financial planning and monitoring. The trustee board also monitors and updates the terms and conditions for staff, arrangements for renting the premises used, and all policies and guidelines.

The Role of Chair was taken this year by Hazel Wood. The Secretary role remains with Lisa Heller. The Treasurer role was taken by Joanna Saul. Staff Supervision has been undertaken by Kristin Bash. Clinical supervision for staff has been undertaken by Lisa Heller.

Trustees are recruited through advertisements placed via Voluntary Action Sheffield, and the two Universities in the city. They are also recruited by word of mouth through the volunteer group, and through contacts with staff and existing trustees.

The Trustees are elected or re-elected each year at the AGM. New Trustees are elected then, or may be co-opted during the year. Any co-opted trustee may stand for election at the following AGM. Each new trustee is offered the opportunity to observe the day centre, (when functioning), to observe at least one Management Meeting, to meet the staff and trustees and to have an induction which may include accessing VAS sessions and services, and any other sessions designed for trustees.

A trustee induction pack is made available to all new trustees.

Staff Salaries:

Staff Salaries are reviewed and set in consideration of the salary scales used within the Local Authority. All staff job descriptions and contracts are undergoing a review. Staff Salaries have been raised in April 2021 in line with Local Authority pay-scales.

Darnall Dementia Trust

**Trustees' annual report - continued
For the year ended 31 March 2021**

Legal and administrative information

Trustees

Hazel Wood	Chair	
Jessica Goodall	Deputy Chair	Appointed 11 June 2020
Joanna Saul	Treasurer	Appointed 9 July 2020
Lisa Heller	Secretary	
Andrew Needham		
Kristin Bash		
Linda Woollen		
Jessica Goodall		Appointed 9 July 2020
John Thompson		Appointed 26 November 2020
Kimberly Holland		Appointed 2 February 2021

Key management

Manager	Sheila Manclark
Day Centre Co-ordinator	Bev Graham

Charity number
1148094

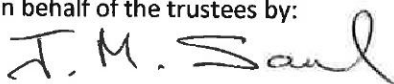
Company number
08066719

Registered office
Lightwood House
Lightwood Lane
Sheffield
S8 8BG

Independent Examiner
Sarah Lightfoot, FCA DChA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' annual report above on 27/8/2021 and signed on behalf of the trustees by:


Print name: J. M. SAUL
Trustee

Independent examiner's report to the directors of Darnall Dementia Trust ('the Company')

I report to the directors on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement – matter of concern

I have completed my examination. I have identified a matter of concern in my report because I have concerns over the going concern of the organisation, which is reflected in the trustees' assessment of going concern and detailed under the future plans in the trustees' annual report.

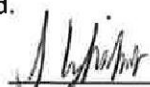
The future operations of the charity are largely dependent on the outcome of the Sheffield City Council's tender of the contract, the outcome of which will be in place from October 2021. The trustees have plans to revise the activities of the charity dependent on the outcome, however at the time of signing the accounts, there is a material uncertainty over the future of the organisation.

I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 confirm that there are 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 accounts to be reached.

Signed:



Sarah Lightfoot, FCA DChA

On behalf of:

VAS Community Accountancy

The Circle

33, Rockingham Lane

Sheffield

S1 4FW

Date: 20 September 2021

Darnall Dementia Trust

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations and grants	2	6,480	24,602	31,082	5,663	12,320	17,983
Charitable activities	3	81,917	-	81,917	109,013	-	109,013
Total income		88,397	24,602	112,999	114,676	12,320	126,996
Expenditure on:							
Charitable activities	4	71,004	30,287	101,291	122,568	14,682	137,250
Total expenditure		71,004	30,287	101,291	122,568	14,682	137,250
Net income/(expenditure)		17,393	(5,685)	11,708	(7,892)	(2,362)	(10,254)
Transfers between funds	10	-	-	-	-	-	-
Net movement in funds		17,393	(5,685)	11,708	(7,892)	(2,362)	(10,254)
Total funds brought forward		44,206	8,384	52,590	52,098	10,746	62,844
Total funds carried forward		61,599	2,699	64,298	44,206	8,384	52,590

Darnall Dementia Trust

Balance sheet

As at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	8	1,644	6,864
Cash at bank and in hand		82,793	50,999
Total current assets		84,437	57,863
Creditors: amounts falling due within one year	9	(20,139)	(5,273)
Net current assets		64,298	52,590
Total assets less current liabilities		64,298	52,590
Creditors: amounts falling due after more than one year		-	-
Total net assets		64,298	52,590
Funds of the charity			
Unrestricted funds		61,599	44,206
Restricted income funds	10	2,699	8,384
Total funds	11	64,298	52,590

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the directors on 27/08/2021 and signed on behalf of the directors by:



Name:

J. M. SAUL

Director

**Notes to the Accounts
for the year ended 31 March 2021**

1 Accounting Policies

(a) General

Darnall Dementia Trust is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Darnall Dementia Trust meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from services provided is included in the year in which the service took place.

Bank interest is recognised as income when it is credited to the bank statement. All bank interest is treated as unrestricted income to the General Fund.

(c) Expenditure and liabilities

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

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

(d) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(f) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Notes to the Accounts - continued
for the year ended 31 March 2021

1 Accounting Policies - continued**(g) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(i) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(j) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(l) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(m) Going concern

The financial statements have been prepared on a going concern basis. Not all funding streams are secure this far in advance however the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured - for further details see the future plans in the trustees' report. There is a material uncertainty regarding the ability of the organisation to continue to August 2022 if the Sheffield City Contract is not renewed. If the contract is not renewed, the organisation has sufficient reserves to pay redundancy costs and wind down the day centre, but at the time of signing of the accounts no decision regarding the final closure of the charity (or ability to continue in a reduced form) has been determined by the trustees. This decision will be taken if required, when the outcome of the tender for the contract is known.

2 Income from donations and grants

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Donations	3,480	-	3,480	3,663	-	3,663
The Belms Trust	-	3,102	3,102	-	2,820	2,820
Independent Age	-	15,000	15,000	-	-	-
The Facey Foundation	3,000	-	3,000	2,000	-	2,000
Sheffield Town Trust	-	-	-	-	1,500	1,500
South Yorkshire's Community Foundation	-	5,000	5,000	-	5,000	5,000
The Zachary Merton And George Woofindin Convalescent Trust	-	1,500	1,500	-	2,500	2,500
Darnall Well Being	-	-	-	-	500	500
	6,480	24,602	31,082	5,663	12,320	17,983

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£	£	£
Sheffield City Council	45,923	-	45,923	45,923	-	45,923
Clinical Commissioning Group	31,119	-	31,119	30,360	-	30,360
Client fees	3,475	-	3,475	32,730	-	32,730
Student placement fees	1,400	-	1,400	-	-	-
	81,917	-	81,917	109,013	-	109,013

Notes to the Accounts - continued
for the year ended 31 March 2021

4 Expenditure on charitable activities

Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Staff costs						
Staff salary costs	59,450	30,099	89,549	83,872	6,008	89,880
HR and IT contracts	199	-	199	720	-	720
Training and supervision	1,892	-	1,892	4,149	-	4,149
Travel	(150)	-	(150)	179	-	179
Payroll fees	633	-	633	593	-	593
Direct client costs						
Activities	275	188	463	-	3,993	3,993
Refreshments	151	-	151	725	-	725
Meals	14	-	14	8,925	-	8,925
Rent	2,030	-	2,030	7,968	-	7,968
Travel and transport	2,314	-	2,314	7,425	-	7,425
Cleaning materials	29	-	29	277	-	277
Volunteer costs	-	-	-	-	2,614	2,614
Office costs						
Postage	84	-	84	264	-	264
Stationery	112	-	112	202	-	202
Telephone and internet	668	-	668	531	-	531
Other costs						
Advertising and publicity	198	-	198	357	-	357
Equipment	111	-	111	531	2,067	2,598
Insurance	572	-	572	561	-	561
Miscellaneous expenses	895	-	895	369	-	369
Bad debts	544	-	544	-	-	-
Support costs						
Other professional fees	263	-	263	4,200	-	4,200
Independent examination fee	720	-	720	720	-	720
	71,004	30,287	101,291	122,568	14,682	137,250

5 Staff Costs

	2021 £	2020 £
Salaries	82,383	81,682
Employer's national insurance	5,290	5,342
Employer's allowance	(4,000)	(3,000)
Employer pension contributions	5,876	5,856
	89,549	89,880

No employee received emoluments of more than £60,000. The average number of employees during the period was 6 (2020: 6).

6 Fees paid to the independent examiner's organisation

	2021 £	2020 £
Independent examination fee	720	720
Other fees paid to the independent examiner's organisation:		
Payroll administration costs	633	593
HR and IT contracts	199	720
Other professional fees	-	-
	832	1,313

Notes to the Accounts - continued
for the year ended 31 March 2021

7 Trustees and key management remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No trustees were reimbursed any out of pocket expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees, the Manager and the Day Centre Co-ordinator. The total employee benefits of the key management personnel of the Trust were £49,212 (2020: £48,893).

8 Debtors

	2021 £	2020 £
Trade debtors	25	6,864
Prepayments	261	-
Other debtors	1,358	-
	1,644	6,864

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	731	2,536
Accruals	720	720
Taxes & social security	1,401	1,335
Other creditors	762	682
Coronavirus Job Retention Scheme grant	16,525	-
	20,139	5,273

10 Restricted funds

	Balance at 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-21 £
J G Graves Charitable Trust	300	-	-	-	300
Sheffield Town Trust - Tables	1,500	-	-	-	1,500
South Yorkshire's Community Foundation	2,500	5,000	(7,500)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	2,000	500	-	(2,000)	500
The Zachary Merton And George Woofindin Convalescent Trust - activity costs	188	-	(188)	-	-
The Zachary Merton And George Woofindin Convalescent Trust - staffing support	-	1,000	(3,000)	2,000	-
The Brelms Trust CIO - Carers Group	1,896	3,102	(4,599)	-	399
Independent Age - Home visiting	-	15,000	(15,000)	-	-
	8,384	24,602	(30,287)	-	2,699

Prior year comparison

	Balance at 01-Apr-18 £	Income £	Expenditure £	Transfers £	Balance at 31-Mar-19 £
Westfield Health	1,498	-	(1,498)	-	-
J G Graves Charitable Trust	1,500	-	(1,200)	-	300
National Lottery Awards for All	7,718	-	(7,718)	-	-
South Yorkshire's Community Foundation	30	5,000	(2,530)	-	2,500
Darnall Well Being	-	500	(500)	-	-
Sheffield Town Trust - Tables	-	1,500	-	-	1,500
The Zachary Merton And George Woofindin Convalescent Trust - activity costs	-	500	(312)	-	188
The Zachary Merton And George Woofindin Convalescent Trust - volunteer costs	-	2,000	-	-	2,000
The Brelms Trust CIO - Carers Group	-	2,820	(924)	-	1,896
	10,746	12,320	(14,682)	-	8,384

Darnall Dementia Trust

**Notes to the Accounts - continued
for the year ended 31 March 2021**

11 Net assets by fund

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020
Net current assets	61,599	2,699	64,298	44,206	8,384	52,590
	61,599	2,699	64,298	44,206	8,384	52,590

12 Related party transactions

There were no related party transactions during the year, other than those noted in note 7.