



The Sid Valley Memory Cafe

FINANCIAL STATEMENTS for the year ended 31 March 2021

**Twyford House
Coburg Road
Sidmouth
Devon
EX10 8NF**

Registered charity No 1154261

THE SID VALLEY MEMORY CAFE
REGISTERED CHARITY NUMBER: 1154261
FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS:

Page	1 - 6	Trustees Report
Page	7	Independent Examiners Report
Page	8	Statement of Financial Activities
Page	9	Balance Sheet
Page	10 - 13	Notes to the Financial Statements
Page	14 - 15	Accounting Policies

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Charitable Objectives

To relieve the needs, and to promote and protect the good health of persons suffering from dementia and memory loss, their carers and family, in particular but not exclusively, by the provision and development of a drop in centre known as a memory café where they can meet informally to take part in stimulating and enjoyable activities which make living with such conditions easier.

Administrative Details

The principal address of the charity is:	Twyford House Coburg Road Sidmouth Devon EX10 8NF
Charity Registration Number:	1154261
Charity Registration:	18 October 2013
Independent Examiner:	Mr N Smy ACA Thomas Westcott Chartered Accountants Queens House 44 New Street Honiton Devon EX14 1BJ
Bankers:	National Westminster Bank Honiton (D) Branch 94 High Street Honiton Devon EX14 1JL Lloyds Bank Blackheath London BX1 1LT

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Trustees who served during the year:

Linda Archard		(Retired 21 October 2020)
Jean Bridgeman		(Appointed 21 October 2020)
Rosemary Campbell		(Appointed 21 October 2020)
Nicole Channon		(Appointed 21 October 2020)
Gaynor Clark		(Appointed 15 July 2019)
Adrian Ford	(Chair)	(Appointed 21 October 2020)
Louise Knight		(Retired 21 October 2020)
Rachel Johnstone	(Ex Officio)	(Appointed 12 December 2014)
Robin Laird		(Deceased 8 June 2020)
Lynette Lloyd		(Appointed 21 October 2020)
Annette Newman		(Appointed 21 October 2020)
Angela Thompson		(Appointed 21 October 2020)
Sarah Tregale		(Appointed 13 July 2016)
Duncan Watt		(Retired 21 October 2020)

Management (Non-Trustees)

Colin Campbell	(Treasurer)
Simon Freeman	(Secretary)

Structure and governance

Governing Document

The Sid Valley Memory Café is registered as a charity with the charity commission and is a Charitable Incorporated Organisation and governed by its constitution document.

Trustee Appointment

Trustees are appointed after election by the Trustees. The Chairman of the Trustees is elected by the Board of the Trustees.

Background Information

What's a Memory Café?

Memory Cafés have been set up across the UK. The Sid Valley Memory Café was started in 2010 for people in the local area.

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

We provide an informal, social venue where you can go for advice and support if you or someone you know is suffering the challenges of memory loss, or is newly diagnosed with some sort of dementia.

Studies have shown that by sharing information and knowledge carers are better able to understand and support the person who is experiencing memory problems.

The Memory Café aims to provide a social space for people in this situation. It is run by a team of volunteers, many of whom have been part of the team since the café has started.

As it is a Sid Valley community project the café is supported by many associations in the town and area. Our local Admiral Nurse calls into the meetings on a regular basis and is available for confidential professional advice.

Between us our team have a wealth of experience and knowledge about memory problems and dementia and the support available.

Most importantly, we all share the desire to offer a place where people can come and discuss their concerns with others in a similar situation, and where people living with dementia can join in a range of beneficial and enjoyable activities.

Who is it for?

The Sid Valley Memory Café is for:

- Anyone who is experiencing memory problems, or who is newly diagnosed with dementia.
- Their carers, relatives and friends who support them.

When and where we meet

During normal times we meet every Wednesday from 2:00 – 3:45pm at Twyford House.

Our address is:
Twyford House
Coburg Road
Sidmouth
Devon EX10 8NF

But during the pandemic we have had to suspend face to face meetings although we have endeavoured to keep in touch with and support our members.

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Who runs the Memory Café?

The Sid Valley Memory Café is run by a committed team of volunteers, many of whom have specific experience and knowledge of caring for people with dementia.

We are kindly supported by many local organizations including the local Churches, The Rotary Club of Sidmouth, The Inner Wheel Club of Sidmouth and The Lions Club. You can find out more about our supporters on our website.

<http://www.sidvalleymemorycafe.co.uk>

We are grateful to all our benefactors and volunteers for their support.

Admiral Nurse Campaign

In 2015 the trustees identified the need for additional local support for families in the Sid Valley who were living with Dementia, and a campaign was launched to raise an initial amount of £100,000 to fund an Admiral Nurse in the Sid Valley. With support from the local community, the town council, several charitable trusts and the National Lottery Community Fund, this target was reached in late 2016 and the Sid Valley's Admiral Nurse arrived in post in March 2017.

The charity continues to raise funds for an Admiral Nurse for the Sid Valley area at a cost of approximately £50,000 per annum. These funds are restricted within the charity accounts and are held in a separate bank account. The charity is working alongside Dementia UK (charity number 1039404) and have entered into a specific funding agreement with them, (as the organisation that trains and regulates Admiral Nurses within the UK) and indirectly with the Royal Devon and Exeter NHS Foundation Trust (the actual employer of the Admiral Nurse). This enables the funds raised by us to be ring fenced specifically for the provision of an Admiral Nurse within the Sid Valley, ensuring that the charitable objectives of the Sid Valley memory Café are met.

Activities Undertaken

In line with the charitable objectives as shown above, the charity endeavoured to support its members despite not being able to hold its weekly Memory Café sessions due to the pandemic and associated government regulations. This has included regular telephone contact with members, weekly "zoom" meetings for those members able to access them, a virtual 10th birthday party and virtual celebrations at Christmas and Easter.

It is hoped that our walking and befriending group activities will be able to resume in May 2021 and that our weekly meetings will restart in September. In the meantime, the charity will continue to support its members, many of whom have become very isolated over the past year.

Due to the pandemic, government regulations and various "lockdowns", the charity's fund raising activities were severely curtailed.

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Reserves Policy

The trustees believe that ideally, the charity needs to have 2 years Memory Café running expenses (£16,000) and one year of Admiral Nurse funding costs (£50,000) in reserve. As at the 31 March 2021 these reserves were in place.

Public Benefit

The trustees have paid due regard to the relevant Charity Commission guidance and consider that the activities outlined in this report meet the public benefit requirements for charities.

Achievements and Performance

The past year has been a challenging time for the Sid Valley Memory Café.

Unable to have face to face contact with our members, most of whom are in the most at risk age groups from covid-19, and many of whom are not computer literate, we have had to resort to creative ideas.

The challenges of the pandemic have however highlighted the valuable role of the Admiral Nurse in supporting families in the Sid Valley. With many of the usual support services disappearing or becoming more limited, the Admiral Nurse has become a lifeline for many families, and the amazing value that she brings to the community has been readily acknowledged by the local NHS Health and Social Care Community Services unit.

Living with dementia can sometimes be a hard and lonely experience. Admiral Nurses work together with families and other health and social care professionals to provide the one-to-one support, expert guidance and practical solutions they need to live more positively with dementia each and every day.

The trustees are extremely grateful for all donations, volunteers and general support from everyone involved during the year, and hope that the charity and its work will continue to be at the forefront of the local community's thoughts going forwards as the charity continues to offer a much needed service to the community.

Financial Review

The accounts for the year reflect both the reduction in expenses due to the suspension of the weekly café meetings, and the absence of fund raising events with almost all our income coming from grants and donations.

The total income for the twelve months ended 31 March 2021 amounted to £21,641, compared to £39,248 for the year ended 31 March 2020. The net reserves as at 31 March 2021 were therefore £33,726 in unrestricted funds (2020: £33,890) and £88,555 in restricted funds (2020: £143,269) relating to the Admiral Nurse campaign.

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The charity would not exist without the volunteering and financial support which it received for which we are all grateful.

Trustees' Responsibilities in Relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statement for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals of the Charities' SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:



**Adrian P Ford Trustee and
Chairman of the Board of Trustees**

Date: 29th July 2021



Gaynor Clark, Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SID VALLEY MEMORY CAFE

Report to the trustees of the Sid Valley Memory Café (registered charity number 1154261) on the accounts for the year ended 31 March 2021 as set out on pages 1 to 15.

Respective responsibilities of the trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N. Smy

Mr N Smy ACA
For and on behalf of
Thomas Westcott Chartered Accountants
Queens House
44 New Street
Honiton Devon
EX14 1BJ



Date: 2nd August 2021

The Sid Valley Memory Café
Registered Charity Number 1154261
Year Ended 31 March 2021
Statement of Financial Activities

		Year Ended 31 March 2021			Year Ended 31 March 2020		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Income and Endowments from	<i>Note 3</i>						
Donations and legacies		1,318	20,205	21,523	4,988	27,915	32,903
Fund raising		37	61	98	1,218	3,248	4,466
Charitable Activities		-	-	-	1,839	-	1,839
Investment Income		-	20	20	-	40	40
Total Income		1,355	20,286	21,641	8,045	31,203	39,248
Expenditure	<i>Note 4</i>						
Raising Funds		-	-	-	-	(1,091)	(1,091)
Charitable activities		(931)	(75,000)	(75,931)	(7,493)	(22,000)	(29,493)
Other costs	<i>Note 6.1</i>	(588)	-	(588)	(570)	-	(570)
Total Expenditure		(1,519)	(75,000)	(76,519)	(8,063)	(23,091)	(31,154)
Net Income		(164)	(54,714)	(54,878)	(18)	8,112	8,094
Reconciliation of Funds	<i>Note 5</i>						
Total funds brought forward		33,890	143,269	177,159	33,908	135,157	169,065
Total funds carried forward		33,726	88,555	122,281	33,890	143,269	177,159

All the charities activities relate to continuing operations during the above two periods.

Sid Valley Memory Café
Registered Charity Number 1154261
Balance Sheet as at 31 March 2021

		<u>As at 31.03.2021</u>	<u>As at 31.03.2020</u>
		<u>£</u>	<u>£</u>
Fixed Assets	<i>Note 7</i>	194	292
Current Assets			
Cash at Bank -Current Account		33,784	34,150
Admiral Nurse Bank Account		88,555	143,269
Cash in Hand		312	312
<i>Total current assets</i>		<u>122,651</u>	<u>177,731</u>
Liabilities	<i>Note 8</i>		
Creditors: Amounts falling due within one year		<u>(564)</u>	<u>(864)</u>
<i>Net current assets</i>		122,087	176,867
<i>Total assets less current liabilities</i>		<u>122,281</u>	<u>177,159</u>
Total Net Assets		<u><u>122,281</u></u>	<u><u>177,159</u></u>
 The Funds of The Charity	<i>Note 5</i>		
Restricted Income Funds (Admiral Nurse Campaign)		88,555	143,269
Unrestricted Reserve		33,726	33,890
		<u>122,281</u>	<u>177,159</u>

Approved by the Board of Trustees and signed on their behalf

Adrian P Ford, Chairman of the Board of Trustees
Trustee



Gaynor Clark
Trustee



Date: 29th June 2021

Sid Valley Memory Café
Registered Charity Number 1154261
Year Ended 31 March 2021
Notes to the Accounts

Note 3 - Analysis of Income

	Year Ended 31 March 2021			Year Ended 31 March 2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Donations and legacies						
Voluntary Income and Donations from Individuals	955	7,489	8,444	2,081	6,518	8,599
Grants and Donations from Organisations and Charities	200	11,310	11,510	2,355	11,588	13,943
Gift Aid reclaim on Personal Donations	163	1,406	1,569	552	1,476	2,028
Lottery Grant	-	-	-	-	8,333	8,333
Town Council Grant	-	-	-	-	-	-
	1,318	20,205	21,523	4,988	27,915	32,903
Income from Charitable Activities						
Befriending	-	-	-	1,000	-	1,000
Christmas party	-	-	-	376	-	376
Fund Raising	-	-	-	463	-	463
	-	-	-	1,839	-	1,839
Investment Income						
Bank Interest	-	20	20	-	40	40
	-	20	20	-	40	40
Fund raising						
<u>Admiral Nurse Fundraising</u>						
Street Collections and Tins	-	10	10	-	325	325
Barn Dance	-	-	-	-	1,405	1,405
Open Garden	-	-	-	-	243	243
J Walker Talk	-	-	-	-	629	629
Quiz Night Raffle	-	-	-	-	373	373
Salcombe Regis Christmas Bazaar	-	-	-	-	273	273
Christmas Cards	-	51	51	-	-	-
	-	61	61	-	3,248	3,248
<u>Sid Valley Memory Café Fundraising</u>						
Street Collections and Tins	37	-	37	177	-	177
Auction	-	-	-	-	-	-
Easy fundraising (website cashback)	-	-	-	-	-	-
Outings	-	-	-	526	-	526
Other	-	-	-	515	-	515
	37	-	37	1,218	-	1,218
TOTAL INCOME	1,355	20,286	21,641	8,045	31,203	39,248

Restricted Funds Relate to the Admiral Nurse campaign and can therefore only be used for this purpose.

Sid Valley Memory Café
Registered Charity Number 1154261
Year Ended 31 March 2021
Notes to the Accounts

Note 4 - Analysis of Expenditure

	Year Ended 31 March 2021			Year Ended 31 March 2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Expenditure on Raising Funds						
Fundraising Costs for Admiral Nurse (Restricted Funds)						
Events expenses and deductions	-	-	-	-	989	989
Promotion and Advertising	-	-	-	-	102	102
Total Expenditure on Raising Funds	-	-	-	-	1,091	1,091
Expenditure on Charitable Activities						
<i>Sidmouth Memory Café Running Costs:</i>						
Rent	-	-	-	1,452	-	1,452
Office Supplies	-	-	-	56	-	56
Catering	-	-	-	147	-	147
Insurance	265	-	265	265	-	265
Outgoings (excluding transport)	101	-	101	1,655	-	1,655
Lending Equipment	-	-	-	935	-	935
Befriending	-	-	-	292	-	292
Transport	-	-	-	838	-	838
Special Carer	-	-	-	500	-	500
Promotion & Advertising	-	-	-	99	-	99
Web Site Development	330	-	330	240	-	240
Christmas Lunch	108	-	108	774	-	774
Depreciation	98	-	98	98	-	98
Miscellaneous	29	-	29	142	-	142
	931	-	931	7,493	-	7,493
<i>Admiral Nurse costs</i>						
Dementia UK - upfront Admiral Nurse Costs	-	75,000	75,000	-	22,000	22,000
Advertising	-	-	-	-	-	-
	-	75,000	75,000	-	22,000	22,000
Total expenditure on charitable activities	931	75,000	75,931	7,493	22,000	29,493
Governance Costs						
Independent Examiners Fees (accrual)	588	-	588	570	-	570
TOTAL EXPENDITURE	1,519	75,000	76,519	8,063	23,091	31,154

Sid Valley Memory Café
Registered Charity Number 1154261
Year Ended 31 March 2021
Notes to the accounts

Note 5 - Charity Funds - Current Period

Fund Name	Funds Brought			Funds Carried
	Forward	Income	Expenditure	Forward
	£	£	£	£
Unrestricted Reserves (general reserves) These funds are unrestricted and used for general purposes of the charity as the trustees see fit.	33,890	1,355	(1,519)	33,726
Restricted Reserves These funds relate to the campaign for an Admiral nurse for the Sid Valley area. These reserves are restricted only for these purposes.	143,269	20,286	(75,000)	88,555
Total Funds	177,159	21,641	(76,519)	122,281

Note 5.1 - Charity Funds - Prior Period

Fund Name	Funds Brought			Funds Carried
	Forward	Income	Expenditure	Forward
	£	£	£	£
Unrestricted Reserves (general reserves) These funds are unrestricted and used for general purposes of the charity as the trustees see fit.	33,908	8,045	(8,063)	33,890
Restricted Reserves These funds relate to the campaign for an Admiral nurse for the Sid Valley area. These reserves are restricted only for these purposes.	135,157	31,203	(23,091)	143,269
Total Funds	169,065	39,248	(31,154)	177,159

Note 6 - Governance Costs

Due to the size and nature of the Governance costs these have been allocated entirely to unrestricted reserves.

Note 6.1 - Fees for the Examination of the Accounts

Fees for the examination of the accounts in the year were as follows:

	31.03.2021	31.03.2020
	£	£
Independent Examiners Fees	588	570

7. Tangible Fixed Assets

	Computer Equipment
	£
Cost	
At 31 March 2020	488
Additions	-
At 31 March 2021	488
Depreciation	
At 31 March 2020	(196)
Charge for year	(98)
At 31 March 2021	(294)
Net book value	
At 31 March 2021	194
At 31 March 2020	292

Sid Valley Memory Café
Registered Charity Number 1154261
Year Ended 31 March 2021
Notes to the accounts

8. Creditors: Amounts Due within One Year

	<u>31.03.2021</u>	<u>31.03.2020</u>
	<u>£</u>	<u>£</u>
Independent Examiners Fees	564	540
Other Creditors	-	324
	<u>564</u>	<u>864</u>

9. Staff Costs

There were no staff costs in the year.

10. Donations

Donations totalling £100 (2020: £76) were received from Trustees in the year.

11. Related Party Transactions

There were no related party transactions in the year requiring disclosure.

12. Analysis of net assets between funds

<u>2021</u>	<u>Unrestricted</u> <u>funds</u> <u>£</u>	<u>Restricted</u> <u>funds</u> <u>£</u>	<u>Total</u> <u>funds 2019</u> <u>£</u>
Fixed Assets	194	-	194
Current Assets	34,096	88,555	122,651
Current Liabilities	(564)	-	(564)
	<u>33,726</u>	<u>88,555</u>	<u>122,281</u>
<u>2020</u>	<u>Unrestricted</u> <u>funds</u> <u>£</u>	<u>Restricted</u> <u>funds</u> <u>£</u>	<u>Total</u> <u>funds 2019</u> <u>£</u>
Fixed Assets	292	-	292
Current Assets	34,462	143,269	177,731
Current Liabilities	(864)	-	(864)
	<u>33,890</u>	<u>143,269</u>	<u>177,159</u>

13. Trustee expenses

Expenses of £209 (2020 : £319) were reimbursed to 3 Trustees (2020 : 2) during the year

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2021

Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Sid Valley Memory Cafe meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The Financial Statements are prepared in Sterling which is the currency of the entity.

Going Concern

The accounts have been prepared on a going concern basis. There are no material uncertainties about the charity's ability to continue.

The charity is a Charity Incorporated Organisation. In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Cashflow Statement

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement because it is small.

Funds

Funds: The Unrestricted Funds represents the funds of the charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity.

Restricted Funds relate to the Admiral Nurse campaign and can be expended only on that purpose.

THE SID VALLEY MEMORY CAFÉ
REGISTERED CHARITY NUMBER: 1154261
ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2021

Income and Endowments

Voluntary income and capital sources:

- Donations are shown when the conditions for receipt and amounts are verifiable.
- Income Tax recoverable on Gift Aid donations is recognised when the recovery is received from HM Revenue and Customs. Grants and legacies to the charity are accounted for as soon as the charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the charity is reasonably certain.
- Income from restricted reserves are expended in accordance to the restrictions. These reserves.
- Investment income is recognised when received.

Expenditure

The expenditure on the admiral nurse is accounted for when the expenditure has been passed over to Dementia UK – registered charity number 1039404. Amounts expended for the admiral nurse are paid upfront and in advance of the work of the admiral nurse being carried out. However, as the amounts are non-refundable to Sid Memory Café, no adjustments have been made to prepay the expenditure over an applicable period. Full details of the restricted reserves held by Dementia UK in regards to the donation from Sid Valley Memory Café can be found on their accounts, available from the Charity Commission website.

Tangible fixed assets

Tangible fixed assets will be capitalised where expenditure is over £100, the life of the asset is expected to be over 1 year and where the charity retains ownership.

Computer Equipment 20% straight line

Investments

The charity has no investments.

Charitable Status

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and accordingly, the Charity is exempt from Income Tax and Capital Gains Tax, provided its income and gains are applied for charitable purposes. The charity has no trade activities.