

Charity Registration No. 1158640

Company Registration No. 09044373 (England and Wales)

DEMENTIA SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DEMENTIA SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|--------------------------|---|-------------------------------|
| Trustees | Mr K A Coppard | |
| | Mr A J Wickins | |
| | Mrs C T Bogoje | (Appointed 15 March 2021) |
| | Mr R A Broadribb | (Appointed 3 August 2021) |
| | Mrs M K Matthews | (Appointed 3 August 2021) |
| | Ms P Nesbit | (Appointed 25 September 2020) |
| | Mrs S M Ahern | |
| | Dr A Childs | |
| | Mr M E Harris | |
| | Dr S Kelly | |
| | Mrs T M Y Kelly | |
| | Mr K A Watson | |
| | Mr C Thornhill | |
| Secretary | Mr K A Coppard | |
| Charity number | 1158640 | |
| Company number | 09044373 | |
| Registered office | Sage House City Fields Way Tangmere West Sussex England PO20 2FP | |
| Auditor | Robert Sadler & Company Limited 30b Southgate Chichester West Sussex PO19 1DP | |

DEMENTIA SUPPORT

CONTENTS

| | Page |
|-----------------------------------|---------|
| Trustees' report | 1 - 10 |
| Independent auditor's report | 11 - 13 |
| Statement of financial activities | 14 |
| Balance sheet | 15 - 16 |
| Statement of cash flows | 17 |
| Notes to the financial statements | 18 - 30 |

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity (then named Chichester Dementia Support Group) was started in 2014 by a group of local people who had been personally touched by dementia.

Dementia is one of the main causes of disability later in life, ahead of cancer, cardiovascular disease, and stroke. As a country we spend much less on dementia than on these other conditions. One million people in the UK will have dementia by 2025 and this will increase to 2 million by 2050. 1 in 3 people born this year will develop dementia in their lifetime. Dementia has a devastating impact, often causing difficulties completing simple tasks or maintaining relationships. The whole family is impacted as they watch their loved one decline and lose their independence. As dementia progresses, families need to access a full range of support. The health and social care system can be fragmented, complex and challenging to navigate. We are there to help people get the support they need

According to the Department of Health there are 850,000 people with dementia in the UK. This is projected to rise to 1.6 million by 2040. The total cost of care for people with dementia in the UK is £34.7billion. This is set to grow sharply over the next two decades, to £94.1billion by 2040. The cost of social care for people with dementia is set to nearly treble by 2040, increasing from £15.7billion to £45.4billion.

At the heart of the Government's National Dementia Strategy is a drive to raise awareness of the disease, deliver early diagnosis and support to individuals and collaboration with a wide range of organisations.

The results of the Charity's feasibility study in 2014 into the provision of Dementia Care Services in the local area revealed that people living with dementia, their carers and families felt that navigating the complex journey created by the early stages of dementia care was extremely difficult. Interviews at local support groups highlighted the need for a collaborative service and a clear desire among those affected to keep active and remain at home, close to their families, for as long as possible. This research also revealed that the provision of dementia services locally was fragmented. Following a consultation process, it was agreed that significant benefits could be derived from offering a dedicated, purpose-built facility that would allow all aspects of dementia care to be provided and coordinated from a central location. The concept of Sage House was created.

The aim was, and remains, to work alongside existing organisations to bring together and enrich their offering and the services they provide and to ultimately provide exceptional dementia care in the West Sussex area including Chichester, Bognor Regis, Selsey and the Witterings to the South, Emsworth up to Midhurst in the West, Petworth and bordering along the River Arun down to the West of Littlehampton.

Our goal was to develop a definitive integrated model in continuing care for people with dementia as well as provide full support for families and carers.

Dementia Support entered into a fundraising campaign in early 2016 to renovate an old call centre in Tangmere near Chichester in West Sussex with a target of raising £1.74 million and Sage House, was officially opened by HRH The Countess of Wessex on the 8th May 2018.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Our Vision is a society where dementia is wholly understood and accepted, enabling people living with dementia to be fully supported throughout the whole of their journey from pre-diagnosis to end of life.

The charity aims to make a positive difference and improve outcomes for people living with dementia in Chichester and West Sussex initially with the ultimate aim to set in place a template that can be replicated across the Country.

As we write this, there is, it would appear, a light at the end of what has been a very dark tunnel.

The situation for people living with dementia throughout the pandemic has been catastrophic. Considerably more people living with dementia have died from Coronavirus than any other cohort of individuals, in fact, more than one in four people who died from COVID-19 had dementia.

Reflecting back to life before, it seems like a distant memory as we have been so very busy responding to customer needs at what is, of course, a very challenging time. It cannot however take away from the amazing things that we achieved in 2020-2021.

Achievements and performance

Entering into 2020 the pandemic had just hit with a National Lockdown implemented on 23 March. As a nation we were very unclear about how long or how much impact the Coronavirus would have.

The financial year 2019-2020 had seen Sage House enter into its second year of operation since opening. It continued to flourish and to build a community of valued customers, partner agencies and supporters to become the central hub originally envisioned. The team worked tirelessly to reach as many people as possible in the local area affected by dementia and memory loss. This was all delivered with the help of an amazing group of volunteers, who supported the staff team in all areas of the charity.

Sage House became a stark contrast to what is generally available to People Living with Dementia (PLWD) in other parts of the County and nationwide. Our innovative approach brings all dementia services into one welcoming, accessible, and inclusive hub that puts the needs of those affected at the heart of everything we do. Our unique Wayfinding service offers personalised advice and support for every customer, from pre-diagnosis to end of life. Sage House offers a range of dementia-specific services, from group activities, respite care, to a quiet hair salon and accessible community café. It has been designed to minimise confusion, with colour-coded zones reflecting the different services on offer.

As well as providing advice, personal care, and meaningful activities for people with dementia, we have provided support for carers, through our unique Wayfinding Service, formal carers support groups, alongside more informal networks, and peer support.

Having had a highly successful year, at the end of March 2020 the country was put in lockdown and, following government guidance, we had to temporarily close the physical doors to Sage House transferring services to online and telephone provision only.

The age of many of our customers as well as other health conditions meant that they fell into the “vulnerable” category and needed to shield.

Over the lockdown PLWD were significantly impacted by the sudden changes to routine, access to services, and reduced ability to maintain regular contact within their personal networks. Carers, families, and friends of people living with dementia told us that they have seen rapid deterioration in their loved one’s cognitive function, which has affected memory, sleep, mood, and behaviour. They shared how hard it has been to help someone with dementia to understand why they cannot do the things they enjoy or see the people they love. A survey conducted by Alzheimer’s Society in July 2020 with people living with dementia (PLWD) found similar findings, with 82% of people affected by dementia reporting an increase in dementia symptoms during lockdown, including memory loss, difficulty concentrating, and agitation or restlessness.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Along with the general population 46% of PLWD state that the pandemic has had a negative impact on their mental health, and more than 1 in 3 reports having lost confidence in going out and carrying out daily tasks which we know might well present issues for running services to the degree we operated previously. The pandemic also had a strong negative emotional impact on carers with their mental health, with 42% reporting added strain in relationships with their loved ones and 22% struggling significantly with caring for themselves and their loved one.

The way in which the charity supported individuals throughout the period was approached with the same philosophy as the charity takes to every service offering which is to ascertain on a holistic basis what people need to retain their independence and emotional, physical, and mental wellbeing.

Wayfinding Service

Our unique Wayfinding Service has always provided free, personalised support and guidance to anyone, with or without a dementia diagnosis. Following lockdown, it was immediately identified that people would likely need and seek more advice and guidance in the unprecedented circumstances they faced and therefore the telephone operating times were extended from 7am-7pm Monday to Friday and 10-3pm at the weekends from their usual weekday 9am-5pm service.

The impact of Covid-19 saw a significant increase in demand for our Wayfinding service. We also saw an increase in the severity of cases and during the 2020/2021 period we had 37 cases that were classified as an immediate crisis including violent and aggressive behaviour, missing persons, and suicide threats.

As a result of the increased demand, we have expanded our Wayfinding service by employing an additional 3 part-time Wayfinders.

Advice is without question best provided face-to-face, however due to the restrictions imposed during the Covid-19 pandemic we immediately developed other channels including telephone, email support and in some cases virtual online meetings.

Our service is personalised to individual circumstances with no time limit. We are there when people need us. Concerns vary and this year particularly the complexity of the issues presented far exceeded the more traditional challenges we have in the past experienced. We continued to help PLWD with issues such as behaviour changes, accessing benefits, home adaptations, and help to navigate the complex social care system, but also faced cases of a more critical nature. These included supporting carers of individuals experiencing violent and aggressive behaviour toward them, missing persons, supporting admissions to care knowing that visiting was not going to be possible and threats of suicide.

Whilst primarily focussed on the area local to Sage House, the Wayfinding Service did receive calls and support people in Canada, Poland, India, Australia and South Africa as well as neighbouring counties and throughout the UK.

Throughout 2020-2021 there were 688 NEW customers to the Wayfinding team and a further 676 customers who continued to be supported. We also;

- Developed areas of specialisms within the wayfinding team including;
 - training three team members to become LGBTQ workplace champions to ensure accessibility of services
 - increasing knowledge of working with people with learning disabilities and dementia
 - working with offenders and prisoners
 - working with people with hearing loss and deafness
- Held various activity sessions online including translating our daily Chatter Tables to virtual zoom meetings, music quizzes, sport talks and our Time to Talk Mental Health awareness course
- Recorded and shared various online activities related to cooking, exercise, reminiscence, and musical singalongs
- Produced numerous blogs and content related to topical issues and dementia
- Produced activity books, which were freely distributed on request

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Befriending Service

Alongside the provision of the Wayfinding Service, it was quickly identified that, at times, people required a different level of support in order to tackle social isolation and loneliness. The Befriending Service was started in April 2020 in response to the 1st Lockdown of the Covid-19 pandemic. The service aimed to offer 'low level' support to those in the community who needed additional assistance and guidance regarding government pronouncements or just a friendly voice on the other end of the line for those experiencing loneliness.

Referrals were received from various sources including GP's, Social Care and other charities and made via telephone, email or via the website. There were no restrictions imposed as to the area the customer was referred from. Call times generally were between 30 and 60 minutes once a week, changing depending on the needs and wishes of the customer. The service was advertised on our website, via social media, on leaflets and in the Activity Packs provided by the charity.

The service was led initially by Sage House's staff and Trustees while other appropriate volunteers were sourced to supplement the service. The service received a total of 29 referrals and amounted to calls totalling approximately 130 hours during the year.

Shopping & Prescription Collection

The Charity quickly mobilised to set in place a free shopping and prescription collection service for those people who were required to isolate, as there was a delay in the set up of the provision by the Local Authority in the area.

Volunteers and various team members were identified to undertake shopping trips on behalf of customers and those required to shield especially in some very rural parts of the geographic area covered by the charity. Our team liaised with customers on the phone to collect a shopping list, get the shopping and return it to their doorstep. We endeavoured to keep the same shopper each time, so that people got where possible to see a familiar face and hear a friendly voice each week.

Sage House Day Breaks Service

The Day Breaks respite service was set up originally to provide specialist and personalised day care for those with dementia and respite care for families. Under the National Lockdown we were no longer able to welcome people into Sage House but maintained telephone contact and offered support to the carers and families who were having to cope at home alone for the first time. Some families took the difficult decision to place their loved ones into residential care, as they knew without the physical daily support provided by the service that they would not be able to manage their loved ones at home. The impact of this was terrible for the mental health of all concerned.

We took the difficult decision to furlough most of our Day Breaks Support Worker team, however we maintained a staffing base to ensure we could maintain regular telephone contact with all of our Day Breaks customers and carers, with calls on a daily or weekly basis depending upon their individual circumstances. This offered much needed support to carers who were struggling with being isolated at home. Wherever possible we also chatted directly with the customers who had dementia. Sometimes they were not sure who they are talking to but were simply happy to have a chat with someone different. This gave a much-needed break for their family member caring for them, even just 10 minutes to make a cup of tea knowing that their loved one was safely occupied.

We adapted the service to provide activities using technology such as Zoom, including virtual coffee mornings, quizzes, exercise classes and mental wellbeing support which worked well for some individuals.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The service re-opened as lockdowns lifted with restricted numbers according to legislation at the time. Initially two support workers supported four individuals keeping to small 'pods' and as allowed we gradually increased the numbers. It is anticipated (at the time of writing) that it will be the end of 2021 when the service can resume to previous capacity levels of 15 customers per day.

The cost for an entire day is £15 - £56 dependent upon an individual's financial situation with the balance subsidised by the charity. We provide a range of personal care services such as assisted bathing, feeding and medication administration and ensure our staffing ratios are maintained at one member of staff for three customers, although for those with more intensive needs a higher ratio is often needed.

Wellbeing Activities

Through our activity programme at Sage House, we know how important it is for our customers and families to participate in regular creative and physical activity sessions. Having this suddenly removed left many hours in a day to fill in isolation, increasing levels of anxiety, frustration, and stress. We knew that we needed to quickly adapt our services so that we could in some way fill the void that had been created.

Singing is a past-time much loved by our customers and the health benefits of music and singing is widely noted in keeping the brain active and healthy. In 'normal times' we run two singing sessions each week and they are always popular. We set up a weekly Friday afternoon Virtual Singing Session. Song packs were available to download from our website and the sessions were run via Facebook Live. We were extremely fortunate to have the support of Dawn Gracie (a musical, vintage style singer and entertainer) who hosted these singing afternoon sessions, safely from her home.

Art and puzzles are a favourite activity of our customers. Despite not being able to provide the social activity these sessions often do; we compiled four activity resource packs for our customers and others who were elderly and isolated in the local community. There were initially 500 of the first packs printed in May 2020 and these were distributed into the community to customers at home, those in care homes and also to Parish Councils for them to share with residents they identified as older, living alone or vulnerable. A digital version of the resource pack was also downloadable from our website. Following the initial distribution, the order had to be increased to 1,800 per print run as they were so successful and sought after. The Activity packs continue to be a product that the charity will continue to offer as carers and PLWD have shared with us that they provide great stimulation and helpful guided activities for people to do at home together.

Personal Care

An integral part of Sage House are the personal care services available, hairdressing, bathing, and therapies. The popularity of the dementia friendly hairdressers is largely because of professional hairdresser Shaun who has been offering haircuts at Sage House since we first opened the salon. Sadly, these services were closed during the majority of the financial year due to lockdown and then limited due to the face-to-face nature of services during the year.

Outreach – Sage Communities

We worked throughout 2020/2021 to expand our services to reach those in the community unable to access services at Sage House, alongside those with early onset dementia. We successfully secured a grant from The National Lottery to develop and pilot "Sage Communities." Following customer consultation and working in partnership with local GP surgeries we identified two outlying areas with little other service provision, namely the Witterings and Petworth. We had literally launched our services in these areas in the week before coronavirus hit and lockdown halted our plans.

We hope that as restrictions further lift, and life normalises in Sage House that we can revisit this work to relaunch it in the latter part of 2021.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Daisy's Community Café

Daisy's café is at the heart of Sage House, and we worked hard to create a community café that helps to break down the barriers associated with dementia. As well as providing a source of income generation for the charity, the café is important in achieving our aim of creating a dementia friendly community.

Sadly, alongside other hospitality venues the café had to close. The space was however used when groups of six people were able to meet indoors during the latter part of the financial year and it is planned that it will reopen in June 2021 as government restrictions further lift.

Supporting Carers and creating dementia friendly communities

We believe that the support we provide to carers is vital for them to reclaim some control of their lives and access other support services. The work we do with community partners helps us create communities that are dementia aware, which in turn helps carers in their everyday lives. This year we continued to deliver Dementia Friends but moved sessions online. Mini 10-minute soundbite sessions were also produced by team members around different subjects related to dementia including driving, coping with loss, mental health, alcohol use, behaviour change, early diagnosis and guilt and grief which were made available on YouTube.

Fundraising Activities

We have a three-year fundraising strategy in place that is reviewed and adapted on an annual basis. We fundraise from a wide range of sources including grants from charitable trusts, individual donations and regular giving, local businesses, and community fundraisers. Clearly throughout 2020/2021 community fundraising activities and events were impossible and the charity looked to different ways to generate income by holding talks online and virtual events.

Donations from charitable trusts continue to be an important source of funding for the charity and we value the partnerships we have developed with our charitable trust funders.

Trustees, Staffing & Volunteers

Dementia Support started the year with a staff team of 27 which reduced to 23 (21 Full Time Equivalent) as of 31st March.

The charity's operational affairs were managed by Chief Executive, Sally Tabbner with the support of the following senior management team;

| | |
|--------------|-----------------------------|
| Martha Pusey | Head of Sage House |
| Isla Lewis | Service Development Manager |
| Lisa Oeder | Head of Fundraising |

The pandemic meant that those usual services supported by Volunteers were not operating, however the charity maintained contact with each of the volunteers during that time. Instead, volunteers supported the charity by supporting the shopping and befriending services along with delivering Activity Packs.

Volunteers continue as we write this to do so much for the charity and have a thorough induction and training programme, a full suite of policies and a volunteer handbook.

The Trustees would like to record their genuine appreciation and thanks for the vast contribution made by the volunteers that are registered with Dementia Support. Volunteers provide support throughout Sage House in the café, reception & administration roles, by offering support and advice in Wayfinding as well as leading or supporting various activities, attending Committees or Board Meetings. The charity cannot emphasise enough that without our volunteers' efforts, Dementia Support would not be able to provide the range and quality of the services that it is able to.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity's funding is dependent on the donations received as a result of its fundraising activities. The charity has appointed a small fundraising team to help achieve its funding goals and seek out parties willing to make donations towards the charity's objectives and activities.

Fund activity

At the end of the year the charity had closing funds of £1,522,687 (2020: £1,493,589) of which £1,328,502 (2020: £1,390,089) were unrestricted general funds and £194,185 (2020: £103,499) were restricted towards the staffing of the Dementia Hub.

The trustees have considered the most appropriate policy for investing surplus funds and has decided that bank deposits are the most appropriate for the charity's current needs.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee, as defined by the Companies Act 2006. It is controlled and governed by its Memorandum and Articles of Association.

The charity was incorporated on 16 May 2014 and registered as a charity on 23 September 2014. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

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

| | |
|------------------|-------------------------------|
| Mr K A Coppard | |
| Mr A J Wickins | |
| Mrs C T Bogoje | (Appointed 15 March 2021) |
| Mr R A Broadribb | (Appointed 3 August 2021) |
| Mrs M K Matthews | (Appointed 3 August 2021) |
| Ms P Nesbit | (Appointed 25 September 2020) |
| Mrs S M Ahern | |
| Dr A Childs | |
| Mr M E Harris | |
| Dr S Kelly | |
| Mrs T M Y Kelly | |
| Mr K A Watson | |
| Mr C Thornhill | |
| Mrs R J Randell | (Resigned 12 June 2020) |
| Mr A Fellingham | (Resigned 11 December 2020) |

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The directors of the charity are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, a third of all directors must retire from office each year. They may be re-elected and the directors may also appoint new directors pursuant to the provisions of the Articles of Association.

The work of the charity is almost entirely devoted to those effected by dementia. As a result, the board of trustees seek to ensure that representatives from this group and from those who assist them, are members of the board. In addition, every effort is made to include a wide skill set including those with business and general medical and social care skills on the board.

The charity's Memorandum and Articles of Association stipulate that there should be no less than three trustee directors but does not restrict to a maximum.

The day to day running of the charitable company is overseen by the Chief Executive Officer who reports to the board of trustees.

Any individual wishing to be a trustee director must complete and sign a declaration of their willingness to be appointed, must be over the age of 18 years, and not be disqualified from being a director or trustee.

Potential trustee directors are invited to attend a regular board meeting and are welcome to ask questions about any aspect of the charity's work. They are invited to make a short presentation on the skills they would bring to the Board and how they would contribute to its deliberations and decision making. They are also provided with copies of the Charity's published literature and a copy of the Memorandum and Articles of Association.

Risk management

The Board of Trustees are responsible for overseeing the charity's risk management activities, but these are identified, reviewed and monitored by our committees. The Board manages the process through a Strategic Risk Register which is updated on an ongoing basis by the CEO and reviewed at each Board of Trustee meeting.

Strategic Risks are identified by committees to review mitigations and consider new risks which include those of external influence. These are the high-level risks that could prevent Dementia Support from meeting its overall objectives. Each risk is described, giving the scenario under which, it may occur and assessed in terms of the impact it would have on the organisation and the likelihood of it occurring, given the current controls and mitigation plans in place. Actions required to further mitigate the risk are identified.

All risks and actions are assigned to a committee. The 'risk appetite' of the charity is described by the rating attributed - risks with an Impact-Likelihood score above the threshold are priority risks and require immediate action and close monitoring at both committee and Board of Trustee level. Risks sitting below the threshold are of lower priority but continue to be monitored and assessed throughout the year by the committee.

Review of public benefit

In setting out our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee charging.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Robert Sadler & Company Limited be reappointed as auditor of the company will be put at a General Meeting.

Future plans

As a result of the Coronavirus, a significant objective for the charity in 2021-2022 will be rebuilding face to face services as guidance allows, whilst continuing to respond to our customers' needs.

It was heart breaking when we had to temporarily pause our face-to-face services at the start of lockdown in March 2020. We worked hard to quickly adapt and ensure we continued to offer the best support possible to our customers. Our Wayfinder and Day Breaks staff provided continual support by phone and email, we supported vulnerable people self-isolating, distributed wellbeing and activity packs, and offered social opportunities online.

As restrictions ease, the charity continues to focus upon the future and has set the following objectives for 2021/2022;

Day Breaks

1. To rebuild the Day breaks service back to being able to offer 75 respite placements per week.
2. To remain Covid safe in all our contacts and compliant with any new requirements

Wellbeing Activities

1. To develop a range of activities for customers to access remotely and face to face, to help reduce loneliness and isolation.
2. To ensure that activities delivered from Sage House continue to offer choice for people to increase their physical and mental well-being.

DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Personal Care

1. To rebuild the use and footfall of the bathroom facilities in Sage House
2. Increase the number of business partnerships to provide a wide range of therapy treatments.
3. To expand the availability of hairdressing to increase the number of days the salon is operational.

Outreach

1. To establish an outreach service in three locations within West Sussex where accessibility to Sage House is challenging.
2. To pilot a range of supported community-based activities as part of the outreach service.
3. To review the success of this service with a view to roll-out into a further three locations.

Café

1. To re-establish the café as central to the local community for both residents and businesses following its closure due to coronavirus.

Maintaining Independence for PLWD

1. To provide a range of technology and equipment to help carers look after their loved one safely, extending someone's independence and ability to remain living at home.
2. To continue to provide advice and guidance to customers considering telecare options by developing a working partnership with NRS Telecare service.
3. To investigate the use of Apps and other technological solutions in daily living for people living with dementia.

The charity aims to make a positive difference and improve outcomes for people living with dementia in Chichester and West Sussex initially with the ultimate aim of creating a template that can be replicated across the Country. It will therefore be reviewing and finessing its blueprint during 2021/2022 to identify next steps and ultimately develop the plan to fulfil its ambition.

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

Mr A J Wickins

Chair of Trustees

Dated: 21 December 2021

DEMENTIA SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DEMENTIA SUPPORT

Opinion

We have audited the financial statements of Dementia Support (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DEMENTIA SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DEMENTIA SUPPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DEMENTIA SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DEMENTIA SUPPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Alistair Sadler FCA (Senior Statutory Auditor)
for and on behalf of Robert Sadler & Company Limited

21 December 2021

Chartered Accountants
Statutory Auditor

30b Southgate
Chichester
West Sussex
PO19 1DP

Robert Sadler & Company Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 449,367 | 42,089 | 491,456 | 580,780 | 32,667 | 613,447 |
| Charitable activities | 4 | 16,520 | 301,348 | 317,868 | 232,936 | 172,683 | 405,619 |
| Other trading activities | 5 | 29,511 | - | 29,511 | 66,317 | - | 66,317 |
| Investments | 6 | 2,075 | - | 2,075 | 18,649 | - | 18,649 |
| Government grants | 7 | 81,009 | - | 81,009 | - | - | - |
| Total income | | 578,482 | 343,437 | 921,919 | 898,682 | 205,350 | 1,104,032 |
| Expenditure on: | | | | | | | |
| Raising funds | 8 | 201,919 | - | 201,919 | 239,783 | - | 239,783 |
| Charitable activities | 9 | 434,700 | 256,202 | 690,902 | 541,120 | 101,339 | 642,459 |
| Total resources expended | | 636,619 | 256,202 | 892,821 | 780,903 | 101,339 | 882,242 |
| Net (outgoing)/incoming resources before transfers | | (58,137) | 87,235 | 29,098 | 117,779 | 104,011 | 221,790 |
| Gross transfers between funds | | (3,451) | 3,451 | - | 800 | (800) | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (61,588) | 90,686 | 29,098 | 118,579 | 103,211 | 221,790 |
| Fund balances at 1 April 2020 | | 1,390,090 | 103,499 | 1,493,589 | 1,271,510 | 289 | 1,271,799 |
| Fund balances at 31 March 2021 | | 1,328,502 | 194,185 | 1,522,687 | 1,390,089 | 103,500 | 1,493,589 |

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

All income and expenditure derive from continuing activities.

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

DEMENTIA SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|-----------------|------------------|-----------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 754,275 | | 782,624 |
| Current assets | | | | | |
| Debtors | 15 | 55,640 | | 32,327 | |
| Cash at bank and in hand | | 777,838 | | 722,512 | |
| | | <u>833,478</u> | | <u>754,839</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(65,066)</u> | | <u>(43,874)</u> | |
| Net current assets | | | 768,412 | | 710,965 |
| Total assets less current liabilities | | | <u>1,522,687</u> | | <u>1,493,589</u> |
| Income funds | | | | | |
| Restricted funds | 17 | | 194,185 | | 103,500 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 18 | 754,274 | | 782,623 | |
| General unrestricted funds | | <u>574,228</u> | | <u>607,466</u> | |
| | | | 1,328,502 | | 1,390,089 |
| | | | <u>1,522,687</u> | | <u>1,493,589</u> |

DEMENTIA SUPPORT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 December 2021

Mr A J Wickins

Trustee

Company Registration No. 09044373

DEMENTIA SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

| | | 2021 | | 2020 | |
|---|-------|----------|-------------|---------|-------------|
| | Notes | £ | £ | £ | £ |
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 24 | | 85,060 | | 231,000 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (31,809) | | (6,297) | |
| Investment income received | | 2,075 | | 18,649 | |
| | | <hr/> | | <hr/> | |
| Net cash (used in)/generated from investing activities | | | (29,734) | | 12,352 |
| Net cash used in financing activities | | | - | | - |
| | | | <hr/> | | <hr/> |
| Net increase in cash and cash equivalents | | | 55,326 | | 243,352 |
| Cash and cash equivalents at beginning of year | | | 722,512 | | 479,160 |
| | | | <hr/> | | <hr/> |
| Cash and cash equivalents at end of year | | | 777,838 | | 722,512 |
| | | | <hr/> <hr/> | | <hr/> <hr/> |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Dementia Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Sage House, City Fields Way, Tangmere, West Sussex, PO20 2FP, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

In assessing the going concern status of the charity, the trustees have considered the impact that the Coronavirus (COVID-19) pandemic has had, and continues to have, on the charity. The trustees believe that the Charity has been able to obtain appropriate support from the Government, in the form of the Coronavirus Job Retention Scheme (CJRS), and has received Coronavirus specific grants from other parties, so that its ability to continue to meet its charitable objectives can continue for the foreseeable future. The hard work and dedication of the charity's employees have also enabled it to continue to operate (when able to) safely and compliantly, as the demand to support those with dementia is still ever present.

1.3 Charitable funds

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

Designated funds are unrestricted, but deemed to have a specific purpose by the trustees and therefore kept separate from the general unrestricted funds. The charity identifies its capital reserve as being as being funds held by the charity which were acquired from unrestricted donations and that are invested in fixed assets (that is improvements to property, fixtures and fittings and computer equipment) and are thus not funds that are available to meet the general running costs of the charity.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised when receivable.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes all expenditure directly relating to the objects of the charity. Expenditure on the raising of funds represents expenditure incurred in generating income to finance the charity's activities and governance.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------|---|
| Leasehold improvements | In line with the lease term (see below) |
| Fixtures and fittings | 5 years straight line |
| Computers | 3 years straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

All computer software purchased by the charitable company is treated as revenue expenditure in the period in which it is incurred given that it is deemed to have no redeemable future value.

The improvements to the property leased by the charitable company are depreciated in line with the remaining lease term. The lease for Sage House started in June 2016 and has a term of 25 years. The lease for the additional parking at Sage House started on 1 January 2021 and has a term of 3 years.

It is the charitable company's policy to capitalise assets with initial costs in excess of £250 only.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Employee benefits

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

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

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 414,367 | 42,089 | 456,456 | 555,780 | 32,667 | 588,447 |
| Legacies receivable | 35,000 | - | 35,000 | 25,000 | - | 25,000 |
| | <u>449,367</u> | <u>42,089</u> | <u>491,456</u> | <u>580,780</u> | <u>32,667</u> | <u>613,447</u> |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

| | Dementia support service 2021 £ | Dementia support service 2020 £ |
|------------------------------------|--|--|
| Sales within charitable activities | 16,520 | 162,301 |
| Performance related grants | 301,348 | 243,318 |
| | <u>317,868</u> | <u>405,619</u> |
| Analysis by fund | | |
| Unrestricted funds | 16,520 | 232,936 |
| Restricted funds | 301,348 | 172,683 |
| | <u>317,868</u> | <u>405,619</u> |

5 Other trading activities

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|--|--|--|
| Café, shop, hairdressers and facilities hire | 1,736 | 66,317 |
| Other income (see below) | 27,775 | - |
| | <u>29,511</u> | <u>66,317</u> |

Included in the other income above was a refund of £26,601 from HM Revenue and Customs for historic VAT incurred by the charity and reclaimed.

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2021 | 2020 |
| | £ | £ |
| Rental income | 1,809 | 17,718 |
| Interest receivable | 266 | 931 |
| | <u>2,075</u> | <u>18,649</u> |

7 Government grants

| | Unrestricted funds | Total |
|----------------------------------|--------------------|----------|
| | 2021 | 2020 |
| | £ | £ |
| Coronavirus Job Retention Scheme | 81,009 | - |
| | <u>81,009</u> | <u>-</u> |

8 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2021 | 2020 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Other fundraising costs | 3,931 | 7,274 |
| Staff costs | 174,140 | 164,315 |
| | <u>178,071</u> | <u>171,589</u> |
| <u>Trading costs</u> | | |
| Café supplies | 441 | 18,353 |
| Book of poems | - | 2,016 |
| Christmas cards | - | 338 |
| Staff costs | 23,407 | 47,487 |
| | <u>23,848</u> | <u>68,194</u> |
| Trading costs | <u>201,919</u> | <u>239,783</u> |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Raising funds (Continued)

9 Charitable activities

| | Dementia support service 2021 £ | Dementia support service 2020 £ |
|--|---|---|
| Staff costs | 236,172 | 227,029 |
| Day care, therapy sessions and workshops | 13,338 | 7,969 |
| | <u>249,510</u> | <u>234,998</u> |
| Share of support costs (see note 10) | 433,191 | 396,280 |
| Share of governance costs (see note 10) | 8,201 | 11,181 |
| | <u>690,902</u> | <u>642,459</u> |
| Analysis by fund | | |
| Unrestricted funds | 434,700 | 541,120 |
| Restricted funds | 256,202 | 101,339 |
| | <u>690,902</u> | <u>642,459</u> |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

| | Support costs | Governance costs | 2021 | Support costs | Governance costs | 2020 |
|-------------------------|----------------|------------------|----------------|----------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 236,977 | - | 236,977 | 187,320 | - | 187,320 |
| Depreciation | 60,158 | - | 60,158 | 59,169 | - | 59,169 |
| Operating lease charges | 60,859 | - | 60,859 | 60,000 | - | 60,000 |
| Utilities | 16,825 | - | 16,825 | 33,758 | - | 33,758 |
| Insurance | 6,133 | - | 6,133 | 5,105 | - | 5,105 |
| Office costs | 18,925 | - | 18,925 | 14,249 | - | 14,249 |
| Advertising | 1,269 | - | 1,269 | 2,290 | - | 2,290 |
| Repairs and maintenance | 15,426 | - | 15,426 | 20,436 | - | 20,436 |
| Travel and subsistence | 12 | - | 12 | 1,558 | - | 1,558 |
| Subscriptions | 4,012 | - | 4,012 | 459 | - | 459 |
| Bank charges | 4,666 | - | 4,666 | 4,493 | - | 4,493 |
| VAT unreclaimable | 7,929 | - | 7,929 | 7,443 | - | 7,443 |
| Audit fees | - | 2,500 | 2,500 | - | 2,358 | 2,358 |
| Legal and professional | - | 5,455 | 5,455 | - | 7,936 | 7,936 |
| Recruitment | - | 246 | 246 | - | 887 | 887 |
| | <u>433,191</u> | <u>8,201</u> | <u>441,392</u> | <u>396,280</u> | <u>11,181</u> | <u>407,461</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>433,191</u> | <u>8,201</u> | <u>441,392</u> | <u>396,280</u> | <u>11,181</u> | <u>407,461</u> |

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|-------------------------------|----------------|----------------|
| Care, activities and outreach | 10 | 10 |
| Finance and administration | 6 | 6 |
| Fundraising | 6 | 6 |
| Catering | 2 | 2 |
| Wayfinding | 3 | 2 |
| Total | <u>27</u> | <u>26</u> |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Employees (Continued)

| Employment costs | 2021 £ | 2020 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 611,666 | 572,367 |
| Social security costs | 47,177 | 44,271 |
| Other pension costs | 10,854 | 9,513 |
| | <u>669,697</u> | <u>626,151</u> |

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

| | Leasehold improvements £ | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|--------------------------------|-------------------------------|----------------|----------------|
| Cost | | | | |
| At 1 April 2020 | 857,231 | 66,252 | 26,529 | 950,012 |
| Additions | 14,169 | - | 17,640 | 31,809 |
| | <u>871,400</u> | <u>66,252</u> | <u>44,169</u> | <u>981,821</u> |
| At 31 March 2021 | | | | |
| Depreciation and impairment | | | | |
| At 1 April 2020 | 107,964 | 37,176 | 22,248 | 167,388 |
| Depreciation charged in the year | 41,612 | 13,248 | 5,298 | 60,158 |
| | <u>149,576</u> | <u>50,424</u> | <u>27,546</u> | <u>227,546</u> |
| At 31 March 2021 | | | | |
| Carrying amount | | | | |
| At 31 March 2021 | <u>721,824</u> | <u>15,828</u> | <u>16,623</u> | <u>754,275</u> |
| At 31 March 2020 | <u>749,267</u> | <u>29,076</u> | <u>4,281</u> | <u>782,624</u> |

14 Stock

Under normal trading conditions, the charity would carry catering supplies as stock at the year end. However, due to the COVID-19 pandemic and the resultant lockdowns, there has not been any stock held at the current or previous year end.

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Debtors

| | 2021 | 2020 |
|---|----------------------|----------------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 1,541 | 5,520 |
| Other debtors | 32,745 | 22,556 |
| Prepayments and accrued income | 21,354 | 4,251 |
| | <u>55,640</u> | <u>32,327</u> |
| | <u><u>55,640</u></u> | <u><u>32,327</u></u> |

16 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------------|----------------------|----------------------|
| | £ | £ |
| | | |
| Other taxation and social security | 13,190 | 20,248 |
| Deferred income | - | 583 |
| Trade creditors | 27,137 | 7,856 |
| Other creditors | 3,385 | 4,531 |
| Accruals and deferred income | 21,354 | 10,656 |
| | <u>65,066</u> | <u>43,874</u> |
| | <u><u>65,066</u></u> | <u><u>43,874</u></u> |

Notes

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | |
|--|----------------------------|-----------------------|-----------------------|--------------|-----------------------------|
| | Balance at 1 April 2020 | Incoming resources | Resources expended | Transfers | Balance at 31 March 2021 |
| | £ | £ | £ | £ | £ |
| Ernest Kleinwort | 11,497 | - | (11,612) | 115 | - |
| Hummingbird Trust | 22,212 | 50,000 | (22,245) | 33 | 50,000 |
| Lottery Grant | 44,185 | - | - | - | 44,185 |
| The Gerald Micklam Charitable Trust | 9,605 | 10,000 | (9,733) | 128 | 10,000 |
| Grocer's Charity Memorial Fund | 5,000 | - | (5,022) | 22 | - |
| Chichester District Council Grant | 10,000 | 953 | (11,128) | 175 | - |
| The Kathleen & Sidney Linkins Memorial Trust | 1,000 | - | (1,102) | 102 | - |
| Carer's Trust East Midlands (WSCC) | - | 32,089 | (34,450) | 2,361 | - |
| Francis Winham Foundation | - | 10,000 | - | - | 10,000 |
| Munro Charitable Trust | - | 1,000 | (1,000) | - | - |
| The Sussex Community Foundation | - | 10,000 | (10,022) | 22 | - |
| D'Oyly Carte Charitable Trust | - | 3,000 | (3,124) | 124 | - |
| Lottery COVID-19 Response | - | 83,512 | (83,855) | 343 | - |
| Edward Gosling Trust | - | 5,000 | (5,000) | - | - |
| February Foundation | - | 5,000 | (5,017) | 17 | - |
| Worshipful Comp of Innholders | - | 3,000 | (3,000) | - | - |
| Dept. for Digital, Culture, Media and Sport | - | 49,883 | (49,894) | 11 | - |
| National Lottery Community Fund (Awards for All) | - | 10,000 | - | - | 10,000 |
| Garfield Weston Foundation | - | 50,000 | - | - | 50,000 |
| The Peacock Charitable Trust | - | 20,000 | - | - | 20,000 |
| | <u>103,499</u> | <u>343,437</u> | <u>(256,204)</u> | <u>3,453</u> | <u>194,185</u> |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Transfers | Balance at 1 April 2020 | Movement in funds | | Balance at 31 March 2021 |
|--------------------------------|----------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| | £ | £ | Incoming resources £ | Resources expended £ | £ |
| Capital reserve - unrestricted | 782,623 | 782,623 | 31,809 | (60,158) | 754,274 |
| | <u>782,623</u> | <u>782,623</u> | <u>31,809</u> | <u>(60,158)</u> | <u>754,274</u> |

Capital reserve - unrestricted

These are funds held by the charity which were acquired from unrestricted donations and that are invested in fixed assets (that is improvements to property, fixtures and fittings and computer equipment) and are thus not funds that are available to meet the general running costs of the charity.

19 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2021 are represented by: | | | | | | |
| Tangible assets | 754,275 | - | 754,275 | 782,624 | - | 782,624 |
| Current assets/(liabilities) | 574,227 | 194,185 | 768,412 | 607,465 | 103,500 | 710,965 |
| | <u>1,328,502</u> | <u>194,185</u> | <u>1,522,687</u> | <u>1,390,089</u> | <u>103,500</u> | <u>1,493,589</u> |

20 Operating lease commitments

Lessee

Operating leases represent the lease of Sage House and nearby parking from Friday Estates Limited (a related party). The lease for Sage House has a 25 year term and started on 1 June 2016 with a rent of £60,000 per annum. The lease for the nearby parking has a 3 year term and started on 1 January 2021 at a rate of £3,750 per annum.

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

| | 2021 £ | 2020 £ |
|----------------------------|-----------|-----------|
| Between two and five years | 3,750 | - |
| In over five years | 60,000 | 60,000 |

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

| | | | |
|-----------|------------------------------------|-------------------|--------------------|
| 20 | Operating lease commitments | | (Continued) |
| | | 63,750 | 60,000 |
| | | <u> </u> | <u> </u> |

21 Related party transactions

Friday Estates Limited is a company under the control of the trustee A J Wickins. Friday Estates Limited is the freehold owner of Sage House, the premises from which the charity operates. During the year the charity paid £60,000 (2020: £60,000) to Friday Estates Limited under a 25 year lease that commenced on 1 June 2016 at an annual rent of £60,000 per year. The rent charged is 40% less than the open market rent that would be charged if the building was let on a fully commercial basis and the charity is very grateful for this generous concession.

22 Ultimate controlling party

The charitable company is under the control of its members. No one member has sufficient voting rights to control the charitable company.

23 Legal status

The charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association every member is liable to contribute £1 in the event of the company being wound up.

| | | | |
|-----------|---|---------------|----------------|
| 24 | Cash generated from operations | 2021 | 2020 |
| | | £ | £ |
| | Surplus for the year | 29,098 | 221,790 |
| | Adjustments for: | | |
| | Investment income recognised in statement of financial activities | (2,075) | (18,649) |
| | Depreciation and impairment of tangible fixed assets | 60,158 | 59,169 |
| | Movements in working capital: | | |
| | (Increase)/decrease in stocks | - | 829 |
| | (Increase) in debtors | (23,313) | (25,953) |
| | Increase/(decrease) in creditors | 21,775 | (6,210) |
| | (Decrease)/increase in deferred income | (583) | 24 |
| | Cash generated from operations | <u>85,060</u> | <u>231,000</u> |

25 Analysis of changes in net funds

The charity had no debt during the year.