

Charity registration number 1158640

Company registration number 09044373 (England and Wales)

**DEMENTIA SUPPORT**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# DEMENTIA SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

---

Trustees	Mrs C T Bogoje	
	Mr R A Broadribb	
	Mrs M K Matthews	
	Ms P Nesbit	
	Dr A Childs	
	Mrs T M Y Kelly	
	Mr K A Watson	
	Mr C Thornhill	
	Mrs C M Cannon	(Appointed 17 February 2023)
	Ms M Litchfield	(Appointed 21 April 2022)
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
Statement of trustees' responsibilities	11
Independent auditor's report	12 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 28

---

# DEMENTIA SUPPORT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### 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 1.6 million by 2040. 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. The charity exists to ensure people get the help and support they need at one of the most challenging times in their lives.

According to the Department of Health there are 940,000 people with dementia in the UK.

At the heart of the Government's National Dementia Strategy from 2014 was a drive to raise awareness of the disease, deliver early diagnosis and provide support to individuals and collaboration with a wide range of organisations. The Government announced that a new 10-year plan to tackle dementia would be published in late 2022 however at the time of writing no specific plan for the condition has been forthcoming. Dementia has however appeared in the recent publication of the Major Conditions Strategy along with a host of other conditions although no real shift has been seen in priority areas identified in 2014 or funding which might support the agenda, despite the growing need.

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, Billingshurst, Littlehampton and Rustington.

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 of May 2018.

# DEMENTIA SUPPORT

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

### FOR THE YEAR ENDED 31 MARCH 2023

---

Sage House has transformed the way that people living with dementia are supported locally. We are pioneering a new form of dementia support providing a full range of dementia services in one welcoming, accessible, and inclusive community hub. Uniquely, our model brings the NHS Dementia Assessment Service and other partners into the same building as well our own full range of services. Together, we provide seamless support from pre-diagnosis throughout the entire dementia journey supporting people with every aspect of their lives:

- Wayfinding service offering practical information and advice together with emotional support from a personal professional Wayfinder advisor.
- Day Breaks specialist respite day care providing meaningful activities built on personal interests and promoting cognitive stimulation.
- Carers support including specialist carers' support courses, peer support groups and a space to relax and have their own time.
- Wellbeing activities for mind and body – a full programme of art sessions, singing, Chairobics, Move2Music, Pilates, as well as guided reminiscence and topical discussions.
- Personal care – dementia friendly hairdresser, complementary therapies, assisted bathing facilities.
- Smart zone - advice on the latest technology available to help people live safely at home with dementia.
- Dementia friendly café for people to relax in a space where everyone understands the challenges of living with dementia.

Given each person experiences dementia differently depending on which part of the brain is affected, our support is as individual as each person's dementia. Over 2,000 people a year have the help they need to live life with dementia as independently and as well as possible. Support which helps people stay connected with family, friends and community; stay active; keep learning; stay engaged with the world around them – all essential to wellbeing and quality of life.

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

#### **Achievements and performance**

##### **Day Breaks**

Our Day Breaks service provides specialist day care for people living with dementia. People enjoy sociable, creative, and musical activities helping to reduce isolation and improve wellbeing. The service not only benefits the individual with dementia but provides a much-needed break for carers and families. Long term, our breaks help ensure people remain living in the familiarity of their own home for as long as possible. We do this by reducing cognitive decline through activities and social interaction, whilst reducing the load on families and carers.

Over the last year, we have increased the capacity in our Day Breaks service. We now support 15 people each day, (75 each week). The need for this service has grown substantially throughout 2022/2023 and a waiting list for available placements has sadly started to form with the current number of 5 people at year end and another 13 people wanting additional placements. The charity is exploring opportunities to increase capacity to help manage this as it is limited by floorspace as to the capacity.

In the past 12 months, 148 individuals have attended a session, meaning these carers have been able to access some respite. We have provided 3,660 placements. This will increase in the next 12 months as plans to grow the service will come to fruition to accommodate the growing need.

The cost for a whole day is £18 - £62 (which includes a 2-course home cooked meal and refreshments throughout the day) – the charge levied is dependent upon an individual's financial ability to pay 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.

# DEMENTIA SUPPORT

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

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Wellbeing Activities

Our free activity programme has something for everyone including music and singing, gentle exercise, painting workshops, reminiscence, mindfulness sessions and 'chatter tables' - helping keep minds active, reducing anxiety and offering opportunities for fun and socialising.

At its Trustee Strategy Day in October 2022, and in response to the cost-of-living crisis in 2022, the decision was taken to offer activities for free (with donations welcomed towards them) so as to ensure they were accessible to all, and that people had somewhere they could come which was warm as the colder period hit.

Our total activity attendance last year was 3,162 people, across 433 sessions. This does not include the less formal social groups such as our Daily Chatter Tables, Sport Talks and Reading Friends groups which are all well attended.

#### Cognitive Stimulation Therapy (CST)

Cognitive Stimulation Therapy (CST) has been shown in studies to help with recall, memory, and thinking skills for people living with dementia. Run as six-week blocks, and led by our activities team, we use guided reminiscence through facilitated discussions about past memories. We evaluate participants pre and post attendance asking for self-assessment on whether they feel cheerful, anxious, confident, sad and lonely. We also monitor concentration, remembering people, clarity of thoughts and decision making. We have seen significant improvements in all attendees across these areas.

#### Supporting Carers- Empowering Carers

We have held a series of free Empowering Carers workshops on a range of topics that affect carers of people living with dementia. These ran at the same time as our Cognitive Stimulation Therapy so that both the person with dementia and their carer could benefit from meaningful activities. We offer a four-week informational dementia carers course (2hrs per week) covering advice and support for carers who are family/friends; enhanced knowledge of dementia; practical tips and strategies for managing dementia; an insight into what it is like for people living with dementia symptoms; exploring different ways of getting dementia support and maintaining health and wellbeing.

#### Support groups and training

We launched a range of new support groups to help people with shared experiences of dementia come together and get support. This includes educational workshops as well as facilitating peer support. Groups include male carers, newly diagnosed dementia, young onset dementia, grief, and living grief (anticipatory grief felt before someone passes away). These groups enable people to have a better understanding of dementia and access specific support for issues they may be facing. The peer support aspect often leads to the formation of friendships which continue without the facilitation of our services providing individuals with social ongoing connection.

#### Wayfinding

Our free of charge Wayfinding service provides both practical advice and emotional support to make sense of the journey ahead. Appointments are offered in-person, or over the phone, and families speak to the same Wayfinder every time - providing a familiar voice from someone who understands their specific needs.

The Wayfinding Service has continued to grow through 2022/2023. Numbers of new individuals approaching for support ranged from 34 in one month (December) to 107 in August and these have included some highly complex cases, including cases classified as an immediate crisis such as violent and aggressive behaviour, missing persons and suicide threats.

We have responded to this increasing need by expanding our Wayfinding team from 4 Wayfinders in March 2022 to 5 at the end of the financial year. This means that we can continue to support more people each month with the advice, guidance and support that they need to live well with dementia.

In the past 12 months, 1,766 individuals with a diagnosis have accessed Wayfinding support (which does not include the many family members and carers), with 6,646 contacts – an increase of over 70% on the previous year. This included 843 new customers who had not previously accessed our service.

# DEMENTIA SUPPORT

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

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Personal Care

Sage House hosts a range of Wellbeing and personal care services for people living with dementia. This includes assisted bathing, dementia friendly hairdressing, and therapies such as massage and chiropody. These are a vital service in improving the mental and emotional wellbeing of our beneficiaries and helps them to maintain self-esteem.

In the past year we have provided 170 baths, 403 haircuts and 129 therapy appointments.

#### Outreach – Sage Communities

Since 2021 we have been working to expand our services to reach those in the community unable to access services at Sage House. Community brings our dementia services into the community, reducing isolation, widening access to services, and removing barriers to support.

We have successfully launched Community by Sage House in 3 areas across West Sussex- Rustington, Southbourne and Witterings. At each venue we offer dementia friendly activities including arts, singing, and physical activities, with a Wayfinder on hand to provide free, personalised advice throughout their journey.

#### Daisy's Community Café

Daisy's café is at the heart of Sage House and we have 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.

#### Dementia Supporter Programme

We believe that the support we provide to the community and local businesses is vital for them to breakdown the stigma of the condition and to support people living with dementia in the community. The Dementia Supporter programme was transformed in early 2023 and is offered to local businesses and community groups.

#### Centre of Excellence

The culmination of each activity has led to a position where Sage House is now locally known and respected for it's;

- Built environment with Dementia at the forefront.
- Person centric approach – including Carers & Family.
- Relational practice – where people only have to tell their story once and can be safe in the knowledge that they will have a named person to handhold them through the journey.
- Warm handovers to others where services are required outside of Sage House.
- Co-location of sector specific professionals.
- Experienced and invested, dementia trained staff.
- Ability and agility to fill gaps locally – working in partnership with other Voluntary and Commercial Sector. partners to avoid duplication.
- Ability to collaborate and not compete.
- Open access to everyone - no diagnosis required and financial status not a consideration.
- No time-limits imposed on accessible services.

This has led to feedback from our customers that the services have led to an improvement in personal health, a reduction in loneliness and increased resilience and social connectedness. Carers have reported that they feel more able to cope, reducing the risk of crisis and families are able to better plan for the future.

In addition, the increased wellbeing felt is leading to longer term independence and reduced intervention from primary and statutory care providers.

# DEMENTIA SUPPORT

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

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### National Ambitions Programme

Given the impact of Sage House on the local service provision for people living dementia, October 2021, saw the initiation of the National Ambitions Programme with the vision to identify a way in which the Sage House Model of integrated Dementia Support could be replicated elsewhere. The charity recruited a programme manager to support the CEO with this undertaking.

An academic evaluation is now underway which is being undertaken by the University of Chichester which involves an 18 month study of the services delivered by Sage House to identify the efficacy of the service, the benefit to customers in terms of mental health, quality of life and quality added life years, and also identify the tangible savings to the health and social care economy, local economy and community impact in terms of reducing stigma and increasing knowledge of dementia.

Alongside the evaluation, the programme scoped throughout the year the blueprint of the model and developed the toolkits needed to support others with replicating the Sage House model elsewhere from both a service delivery, marketing, and sustainability perspective.

Work commenced with an organisation in West Berkshire to pilot the replication process.

Pro-bono legal support has been sourced who are advising around what future structures of governance would be best placed to achieve the replication of the Sage House model. Agreement has been reached by trustees that this should be undertaken under a Social Franchise license agreement between Dementia Support and future replicators. In order to safeguard the local Sage House provision a new charity is being considered to take forward this wider national approach as the articles of association will need to address wider national strategic aims.

The trustees continue to ensure that records of activity and financial resource are clearly defined and transparent in terms of the expenditure relating to the National Ambitions Programme and that of Sage House running.

#### Fundraising Activities

We have a three-year fundraising strategy in place that is reviewed and adapted on an annual basis to accommodate the macro environment as it changes. We fundraise from a wide range of sources including grants from charitable trusts, individual donations and regular giving, local businesses, events and community fundraising initiatives.

We would like to acknowledge all the hard work done by volunteers giving freely of their time in organising or hosting a myriad of events in aid of the charity, their hard work, much of which is unseen, is greatly appreciated.

Support from individuals donating to the Charity in memory, in response to direct marketing appeals or through our monthly regular giving programme are fundamental to achieving income growth. This is a growing area of Charity's fundraising strategy where more focus will be given in the coming year.

Timothy Roe Fine Jewellery Ltd of Chichester have very kindly made and donated a bespoke jewelled pomander and gold casket for the charity, this will be auctioned to raise funds in February 2024. The making of this can be viewed on Timothy Roe's website under "special commissions" it is quite something!



## DEMENTIA SUPPORT

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

#### FOR THE YEAR ENDED 31 MARCH 2023

---

Donations from charitable trusts continue to be an important source of funding for the charity and securing these has become more challenging given the environment within which the Voluntary Sector finds itself. We highly value the partnerships we have developed with our charitable trust funders and would like to thank;

- 29th May 1961 Charitable Trust
- Age Sentinel Trust
- Arnold Clark Community Fund
- Arthur Williams Charitable Trust
- Astor Foundation
- Bassil Shippam and Alsford Trust
- Bellasis Trust
- Bernadette Charitable Trust
- Big Give Trust
- Boltini Trust, The
- Chichester District Council
- D'Oyly Carte Charitable Trust
- Dyers Company
- Eleanor Grace Foundation
- Ernest Kleinwort Charitable Trust
- Evelyn May Trust
- Peacock Charitable Trust
- Rest-Harrow Trust
- Sir Jules Thorn Charitable Trust
- Souter Charitable Trust
- St Pancras Corporation Charity Society
- Stella Symons Charitable Trust
- Sussex Community Foundation
- Thomas Roberts Trust
- VLM Foundation
- W G Edwards Foundation
- Wates Foundation
- West Sussex Travel Society
- Worshipful Company of Gardeners
- Yorkshire Building Society
- F Glenister Woodger Trust
- February Foundation
- Friarsgate Trust, The
- Gerald Micklem Charitable Trust
- Hall Charitable Trust
- Homity Trust
- Hummingbird Charitable Trust
- Kathleen And Sidney Linkins Memorial Trust
- Lord Faringdon Charitable Trust
- Marsh Charitable Trust
- McLay Dementia Trust
- Michael & Anna Wix Charitable Trust
- Odin Charitable Trust
- Pagham Pram Race
- Patricia Routledge Charitable Trust

We also extend our thanks to those Charitable Trusts who have requested to stay anonymous, we are very grateful for their support.

The Charity, through the fundraising team and Senior Management will continue to prioritise the excellent donor and supporter stewardship programme that it has developed which includes personalised donor journeys to maximise the retention of its supporters into the future.

Risk Assessments, health and safety and legal regulations for fundraising events undertaken by the charity are overseen and implemented by the Fundraising Team, and where community fundraising activity is carried out "in aid of the charity", where the charity is notified of such, the team are able to support with guidance on safety, legal and risk measures to ensure compliant fundraising.

The Charity is a member of the Fundraising Regulator which means that the Fundraising Code of Practice is followed, and high standards of fundraising are maintained at all times.

The aim of the Charity is to ensure that each of our supporters have a good experience and that each of them is treated fairly including those who may be more vulnerable. Each of the fundraising team has received training in regard to dementia awareness and safeguarding.

# DEMENTIA SUPPORT

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

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Trustees, Staffing & Volunteers

Dementia Support started the year with a staff team of 33 (29 Full Time Equivalent) as at 1<sup>st</sup> April which increased to 35 (14 Full Time Equivalent) as at 31<sup>st</sup> March.

The charity's operational affairs continue to be managed by Chief Executive, Sally Tabbner who was joined by Chief Operating Officer Emma Radley, August, 2022.

Our volunteers are very important to the work that we do, and our volunteer base has grown significantly in the last financial year from 39 to 73 active volunteers providing support to the Charity.

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 Sage House. 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, the charity would not be able to provide the range and quality of the services that it does.

#### Financial review

##### Principal funding sources

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.

##### Investment policy and objectives

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 at this time.

##### Reserves policy

The trustees have considered the future funding needs and commitments of the charity and deem it prudent to hold general unrestricted reserves equivalent to 6 months overheads at any time.

##### Fund activity

At the end of the year the charity had closing funds of £1,240,611 (2022: £1,428,806) of which £1,206,550 (2022: £1,356,234) were unrestricted general funds and £34,061 (2022: £72,572) were restricted towards the staffing of the Dementia Hub.

The trustees have 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.

# DEMENTIA SUPPORT

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

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Plans for future periods

##### Future Plans – Sage House

The charity's aim was to make a positive difference and improve outcomes for people living with dementia which it is successfully achieving at Sage House in West Sussex. Future plans for 2023/2024 will include how we grow the Day Breaks service to accommodate the growing need and address the waiting list, which will include a pilot of opening at Weekends and a full audit of space usage throughout the year to accommodate the growth of the Day Breaks service.

As service uptake has now settled following the Coronavirus Pandemic, a strategic review and development plan can be established utilising the stable data and information now available. Given the increase in uptake of the Wayfinder Service, activity is already underway to recruit a further 2 team members to support the growing need for information, advice and emotional support.

The Community Outreach Programme, which was successfully launched during 2022, will continue to grow as emerging local areas of need are identified. Billingshurst, Yapton and Petworth have already been identified as areas where there is a service lacking for people living with dementia and a new outreach service will be commencing during 2023/2024 in at least these three areas.

##### Future Plans – National Ambitions Programme

Work to support the pilot of the West Berkshire replication model will continue throughout the year and a Memorandum of Understanding has been entered into with Age Concern Newbury & District. The output from this work will be utilised to finalise the Operations, Fundraising and Marketing toolkits for use with further replicators elsewhere in the Country.

Alongside the toolkits, quality standards will be developed to ensure any further replicators are fully conversant and able to ensure that the Sage House Model replication is undertaken with the culture and notable high standards of care and support offered by the Centre of Excellence in Tangmere.

Legal advice will continue into the year and detailed plan regarding changes in structure and governance, affecting both Sage House and the wider programme of work nationally will be agreed and implemented.

The interim results of the academic evaluation will be published in early Summer and the full results will be available at the beginning of 2024.

##### Structure, governance and management

The charity is a limited 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.

## DEMENTIA SUPPORT

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

#### FOR THE YEAR ENDED 31 MARCH 2023

---

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	(Resigned 20 April 2023)
Mr A J Wickins	(Resigned 20 April 2023)
Mrs C T Bogoje	
Mr R A Broadribb	
Mrs M K Matthews	
Ms P Nesbit	
Mrs S M Ahern	(Resigned 21 April 2022)
Dr A Childs	
Mr M E Harris	(Resigned 20 April 2023)
Dr S Kelly	(Resigned 16 June 2022)
Mrs T M Y Kelly	
Mr K A Watson	
Mr C Thornhill	
Mrs C M Cannon	(Appointed 17 February 2023)
Ms M Litchfield	(Appointed 21 April 2022)

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.

No trustee has any beneficial interest in the company.

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.

# DEMENTIA SUPPORT

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

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **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 COO and reviewed at each Committee and 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.

### **Auditor**

The auditors, Robert Sadler and Company Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Ms P Nesbit

**Chair of Trustees**

21 December 2023

# DEMENTIA SUPPORT

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### ***FOR THE YEAR ENDED 31 MARCH 2023***

---

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

# DEMENTIA SUPPORT

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF DEMENTIA SUPPORT

---

#### Opinion

We have audited the financial statements of Dementia Support for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 Financial Reporting Standard 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 2023 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.

#### 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.

# DEMENTIA SUPPORT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF DEMENTIA SUPPORT

---

#### 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.

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.

#### 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 auditor's 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 2023

**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 section 1212 of the Companies Act 2006.



# DEMENTIA SUPPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<b>Income and endowments from:</b>							
Donations and legacies	3	729,234	90,970	820,204	670,667	87,348	758,015
Charitable activities	4	188,696	26,854	215,550	119,163	37,092	156,255
Other trading activities	5	68,640	-	68,640	41,479	-	41,479
Investments	6	6,884	-	6,884	3,816	-	3,816
Government grants	7	-	-	-	847	-	847
<b>Total income</b>		<b>993,454</b>	<b>117,824</b>	<b>1,111,278</b>	<b>835,972</b>	<b>124,440</b>	<b>960,412</b>
<b>Expenditure on:</b>							
Raising funds	8	215,693	-	215,693	234,270	-	234,270
Charitable activities	9	927,445	156,335	1,083,780	700,231	119,792	820,023
<b>Total expenditure</b>		<b>1,143,138</b>	<b>156,335</b>	<b>1,299,473</b>	<b>934,501</b>	<b>119,792</b>	<b>1,054,293</b>
Gross transfers between funds		-	-	-	126,261	(126,261)	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(149,684)</b>	<b>(38,511)</b>	<b>(188,195)</b>	<b>27,732</b>	<b>(121,613)</b>	<b>(93,881)</b>
Fund balances at 1 April 2022		1,356,234	72,572	1,428,806	1,328,502	194,185	1,522,687
<b>Fund balances at 31 March 2023</b>		<b>1,206,550</b>	<b>34,061</b>	<b>1,240,611</b>	<b>1,356,234</b>	<b>72,572</b>	<b>1,428,806</b>

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 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	14		658,716		701,263
<b>Current assets</b>					
Debtors	15	103,020		99,680	
Cash at bank and in hand		670,973		724,993	
			773,993		824,673
<b>Creditors: amounts falling due within one year</b>	16	(192,098)		(97,130)	
Net current assets			581,895		727,543
<b>Total assets less current liabilities</b>			1,240,611		1,428,806
<b>Income funds</b>					
Restricted funds	18		34,061		72,572
<u>Unrestricted funds</u>					
Designated funds	19	658,716		701,263	
General unrestricted funds		547,834		654,971	
			1,206,550		1,356,234
			1,240,611		1,428,806

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 2023, 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 2023

Ms P Nesbit  
Trustee

Company registration number 09044373

## DEMENTIA SUPPORT

### STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2023**

---

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	25		(50,377)		(46,940)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(10,527)		(9,721)	
Investment income received		6,884		3,816	
		<hr/>		<hr/>	
<b>Net cash used in investing activities</b>			(3,643)		(5,905)
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net decrease in cash and cash equivalents</b>			(54,020)		(52,845)
Cash and cash equivalents at beginning of year			724,993		777,838
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			670,973		724,993
			<hr/> <hr/>		<hr/> <hr/>

# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 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. 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.

##### 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 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.

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.

Donations in kind are accounted for at a reasonable estimate of their value to the charity or the actual amount actually realised. Donations in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Donations in kind for use by the charity are included in the Statement of Financial Activities as incoming resources when receivable.

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.

# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

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 the statement of financial activities.

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 commenced from 8th December 2022 and has a term that runs concurrently with that of Sage House.

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).

#### 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.

# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### 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.

##### 1.12 Retirement benefits

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

# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	622,638	90,970	713,608	669,126	87,348	756,474
Legacies receivable	106,596	-	106,596	1,541	-	1,541
	<u>729,234</u>	<u>90,970</u>	<u>820,204</u>	<u>670,667</u>	<u>87,348</u>	<u>758,015</u>

#### 4 Charitable activities

	Dementia support service 2023	Dementia support service 2022
	£	£
Sales within charitable activities	230,311	125,843
Performance related grants	(14,761)	30,412
	<u>215,550</u>	<u>156,255</u>
<b>Analysis by fund</b>		
Unrestricted funds	188,696	119,163
Restricted funds	26,854	37,092
	<u>215,550</u>	<u>156,255</u>

## DEMENTIA SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

##### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Café, shop, hairdressers and facilities hire	68,640	41,379
Other income	-	100
	<hr/>	<hr/>
Other trading activities	68,640	41,479
	<hr/>	<hr/>

##### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	3,750	3,750
Interest receivable	3,134	66
	<hr/>	<hr/>
	6,884	3,816
	<hr/>	<hr/>

##### 7 Government grants

	Total	Unrestricted funds
	2023	2022
	£	£
Coronavirus Job Retention Scheme	-	847
	<hr/>	<hr/>



# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Advertising	33,220	801
Other fundraising costs	2,946	38,507
Staff costs	122,354	160,977
Fundraising and publicity	158,520	200,285
<u>Trading costs</u>		
Café supplies	22,909	10,145
Staff costs	34,264	23,840
Trading costs	57,173	33,985
	215,693	234,270

### 9 Charitable activities

	Dementia support service	Dementia support service
	2023	2022
	£	£
Staff costs	381,341	293,997
Day care, therapy sessions and workshops	10,371	19,948
	391,712	313,945
Share of support costs (see note 10)	678,143	494,600
Share of governance costs (see note 10)	13,925	11,478
	1,083,780	820,023
<b>Analysis by fund</b>		
Unrestricted funds	927,445	700,231
Restricted funds	156,335	119,792
	1,083,780	820,023

## DEMENTIA SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	400,837	-	400,837	282,015	-	282,015
Depreciation	53,074	-	53,074	62,732	-	62,732
Operating lease charges	98,513	-	98,513	63,438	-	63,438
Utilities	24,881	-	24,881	16,271	-	16,271
Insurance	9,982	-	9,982	6,692	-	6,692
Office costs	34,858	-	34,858	27,308	-	27,308
Advertising	8,367	-	8,367	6,134	-	6,134
Repairs and maintenance	27,485	-	27,485	23,055	-	23,055
Travel and subsistence	1,787	-	1,787	275	-	275
Subscriptions	3,703	-	3,703	5,180	-	5,180
Bank charges	4,539	-	4,539	2,986	-	2,986
VAT unreclaimable	10,117	-	10,117	(1,486)	-	(1,486)
Audit fees	-	2,500	2,500	-	2,500	2,500
Legal and professional	-	9,011	9,011	-	3,273	3,273
Recruitment	-	2,414	2,414	-	5,705	5,705
	<u>678,143</u>	<u>13,925</u>	<u>692,068</u>	<u>494,600</u>	<u>11,478</u>	<u>506,078</u>
Analysed between						
Charitable activities	<u>678,143</u>	<u>13,925</u>	<u>692,068</u>	<u>494,600</u>	<u>11,478</u>	<u>506,078</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:

	2023 Number	2022 Number
Care, activities and outreach	11	12
Finance and administration	8	6
Fundraising	8	6
Catering	3	2
Wayfinding	6	3
Total	<u>36</u>	<u>29</u>

# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	825,173	688,732
Social security costs	66,725	56,618
Other pension costs	15,099	13,032
	<u>906,997</u>	<u>758,382</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 to £70,000	<u>1</u>	<u>-</u>

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 14 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2022	871,400	68,590	51,551	991,541
Additions	-	2,295	8,232	10,527
	<u>871,400</u>	<u>70,885</u>	<u>59,783</u>	<u>1,002,068</u>
<b>At 31 March 2023</b>				
	<u>871,400</u>	<u>70,885</u>	<u>59,783</u>	<u>1,002,068</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	189,434	63,947	36,897	290,278
Depreciation charged in the year	39,859	3,101	10,114	53,074
	<u>229,293</u>	<u>67,048</u>	<u>47,011</u>	<u>343,352</u>
<b>At 31 March 2023</b>				
	<u>229,293</u>	<u>67,048</u>	<u>47,011</u>	<u>343,352</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>642,107</u>	<u>3,837</u>	<u>12,772</u>	<u>658,716</u>
At 31 March 2022	<u>681,966</u>	<u>4,643</u>	<u>14,654</u>	<u>701,263</u>

## DEMENTIA SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	21,071	47,251
Other debtors	40,887	25,239
Prepayments and accrued income	41,062	27,190
	<u>103,020</u>	<u>99,680</u>

#### 16 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		-	16,384
Deferred income	17	157,968	38,750
Trade creditors		9,617	29,736
Other creditors		9,041	4,078
Accruals and deferred income		15,472	8,182
		<u>192,098</u>	<u>97,130</u>

#### 17 Deferred income

	2023	2022
	£	£
Other deferred income	157,968	38,750

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	157,968	38,750
Movements in the year:		
Deferred income at 1 April 2022	38,750	-
Released from previous periods	(38,750)	-
Resources deferred in the year	157,968	38,750
Deferred income at 31 March 2023	<u>157,968</u>	<u>38,750</u>

## DEMENTIA SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 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:

	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 1 April 2022 £	Movement in funds			Resources expended £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £				Incoming resources £				
Ernest Kleinwort	-	20,000	(20,000)		-	-	-			-	-
Hummingbird Trust	50,000	-	-	(50,000)		-	-			-	-
Lottery Grant	44,185	-	(27,924)	(16,261)		-	-			-	-
The Gerald Micklam Charitable Trust	10,000	10,000	(11,667)	-		8,333	12,000	(11,333)		9,000	
Francis Winham Foundation	10,000	10,000	(5,657)	(10,000)		4,343	10,000	(8,414)		5,929	
The Sussex Community Foundation	-	10,000	(3,333)	-		6,667	-	(6,667)		-	-
National Lottery Community Fund	10,000	-	(10,000)	-		-	-	-		-	-
Garfield Weston Foundation	50,000	-	-	(50,000)		-	-	-		-	-
The Peacock Charitable Trust	20,000	-	(20,000)	-		-	-	-		-	-
The Childwick Trust Day Breaks	-	20,000	(3,333)	-		16,667	-	(16,667)		-	-
Linder Foundation	-	10,000	-	-		10,000	-	(10,000)		-	-
Crawley Borough Council	-	-	-	-		-	20,854	(16,172)		4,682	
Friday Holdings	-	-	-	-		-	35,000	(35,000)		-	-
Amounts received under £10,000	-	44,440	(17,878)	-		26,562	39,970	(52,082)		14,450	
	194,185	124,440	(119,792)	(126,261)		72,572	117,824	(156,335)		34,061	

# DEMENTIA SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 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:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Capital reserve	754,274	9,721	(62,732)	701,263	10,527	(53,074)	658,716
	<u>754,274</u>	<u>9,721</u>	<u>(62,732)</u>	<u>701,263</u>	<u>10,527</u>	<u>(53,074)</u>	<u>658,716</u>

#### Capital reserve

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.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	658,716	-	658,716	701,263	-	701,263
Current assets/(liabilities)	547,834	34,061	581,895	618,843	108,700	727,543
	<u>1,206,550</u>	<u>34,061</u>	<u>1,240,611</u>	<u>1,320,106</u>	<u>108,700</u>	<u>1,428,806</u>

#### 21 Operating lease commitments

The charity leases its premises and the associated parking under separate leases that both end on 31st May 2041, the leases have break clauses that may be exercised (subject to conditions and appropriate notice being given) on 31st May 2026 and 31st May 2031. The remaining lease term as at 31st March 2023 is 18 years and two months. The properties were leased from a related party, Friday Estates Ltd (see note 22) , this ceased on 13th January 2023 when the property was sold to an unrelated party. 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:

	2023 £	2022 £
Between two and five years	-	3,750
In over five years	107,140	60,000
	<u>107,140</u>	<u>63,750</u>

## DEMENTIA SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 22 Related party transactions

Friday Estates Ltd is a company under the control of the trustee, Mr A J Wickins (who resigned as a trustee on 20th April 2023). Friday Estates Ltd was, up to 13th January 2023, the freehold owner of Sage House and the car park, which are the premises from which the charity operates. The charity paid Friday Estates Ltd rent of £84,538 in the period up to the date that the property was sold to an unrelated third party, this was an apportionment of the open market rent payable for the year.

#### 23 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.

#### 24 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.

25 Cash generated from operations	2023 £	2022 £
Deficit for the year	(188,195)	(93,881)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,884)	(3,816)
Depreciation and impairment of tangible fixed assets	53,074	62,732
Movements in working capital:		
(Increase) in debtors	(3,340)	(44,039)
(Decrease) in creditors	(24,250)	(6,686)
Increase in deferred income	119,218	38,750
<b>Cash absorbed by operations</b>	<b>(50,377)</b>	<b>(46,940)</b>

#### 26 Analysis of changes in net funds

The charity had no debt during the year.