

Charity registration number 1158640 (England and Wales)

Company registration number 09044373

DEMENTIA SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 C Thornhill	
	Mrs C M Cannon	
	Ms M Litchfield	
	Mr A H Faure	
	Ms D L Day Lafferty	(Appointed 22 August 2024)
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

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DEMENTIA SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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 an umbrella term for a range of conditions affecting physical, cognitive, communication and memory abilities. It is a terminal disease developing into the complete inability to lead an independent life and brings substantial worry and responsibilities for loved ones who care for them. Dementia is the leading cause of death in the UK and there is no cure. Loved ones close to someone with dementia find themselves recast in the role of carer- trying their best to look after someone dear to them, whilst at the same time witnessing their decline. The impact on carers cannot be understated and they require significant support themselves.

It is estimated that there are 982,000 people with dementia in the UK and this continues to grow. 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 as prevalence grows. This is despite the huge efforts of unpaid carers, without whom the system would not be able to cope. It is estimated that 1 in 2 people will be affected by dementia in their lifetime, either by developing the disease or caring for a loved one.

Across West Sussex, we estimate that there is over 18,000 people living with dementia (West Sussex Joint Dementia Strategy, 2020-23) and this is expected to increase by 36% by 2030, as the population ages – age is the greatest risk factor in developing dementia. Chichester District has the 9th highest prevalence of dementia in the UK- 35% higher than the national average (Alzheimers Statistics Hub).

The high prevalence of dementia in our County is not surprising given we already have an older age profile than most with 25% of the population currently 65 years old and over. The need for dementia care and support in Chichester is only going to increase.

The last Government announced that a new 10-year plan to tackle dementia which was due to be published late in 2022, yet no specific plan for the condition has been released.

In January 2023, dementia appeared in the publication of the Major Conditions Strategy, along with a host of other conditions and although the new government made commitments in their manifesto to improve the NHS in England, we are yet to hear what plans will be put in place to ensure people living with dementia have access to consistent, reliable services and support.

The charity's 2014 feasibility study revealed that navigating the complex journey 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. This research also revealed that the provision of services locally was fragmented. It was agreed that significant benefits could be derived from offering a dedicated, purpose-built facility that would allow all aspects of care to be provided and coordinated from a central location- which became Sage House. In addition, people expressed the wish for a "buddy" system that could help them navigate the journey. A concept which led to the creation of our Wayfinder service.

DEMENTIA SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

From the beginning, Sage House has been built upon and embraces a culture of collaboration. We invite our services to work closely with us to join up provision locally. Our aim to provide excellent dementia support across West Sussex- including Chichester, Bognor Regis, Selsey and the Witterings to the South, Emsworth up to Midhurst in the West, Petworth, Billingshurst, Littlehampton and Rustington.

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.

Sage House is a first of its kind dementia hub, helping those with dementia to navigate the services they need, live independently for longer and to make the best of each day through a holistic range of services. We provide personalised, practical, and emotional support at every stage of the dementia journey, from pre-diagnosis to end of life care and support following a loss - support not available anywhere else.

Since 2018 Sage House has offered a full range of dementia-specific services. The building has been specially designed to meet the needs of people with dementia, with colour-coded zones for the different services we offer. Services include our Wayfinding advice service, well-being activities, Day Breaks respite care, well-being course for carers, personal care such as assisted bathing or dementia friendly hairdresser, Smart Zone technology area for independent living and a dementia-friendly community café.

Most customers first interaction is through our Wayfinding service, often soon after receiving a dementia diagnosis when families need both practical advice and emotional support to make sense of the journey ahead. It also acts as a central service that almost all customers use and is one of the key pillars of Sage House and Dementia Support.

In March 24, Dementia Support was a Finalist in the Markel 3rd Sector Care Awards in both the 'Dementia Care' and 'Collaboration' categories.

Our services wrap around the needs of the person living with dementia and their carers to ensure they are supported in the best way possible. Each person experiences dementia differently, leaving each person needing individualised support. Our seamless, holistic care now ensure over 2,800 people a year, an increase of 70% since 2020, can make the best of each day, connect with the services they need, cope with the new challenges, minimise the chance of crises, delay the decline in the person with dementia, reduce social isolation and loneliness. The results from our academic evaluation, carried out by University of Chichester are testament to the work of the charity, demonstrating that our model is more cost effective and provides better outcomes for the people affected than the usual care provided.

Achievements and performance

Day Breaks

Day Breaks is our specialist dementia respite service, providing day care for people living with dementia. Our Day Breaks is designed to be a sociable and stimulating environment, packed with meaningful activities that engage people and keep them active. We provide excellent care with a 1:3 ratio meaning we can accommodate people's needs including personal care, medication and supporting those with mobility difficulties. In addition, we can provide a range of personal care services such as assisted bathing as part of our Day Breaks.

Day Breaks provides carers with vital respite from the responsibilities of caring for a loved one with dementia. It provides people the opportunity to take a break and look after themselves or in some instances continue working. Long term this enables families to keep their loved one living at home for as long as possible and helps to reduce the risk of carer breakdown and burnout.

In February of this year we have had to once again increase capacity within the Day Breaks service due to rising need. Our waiting list peaked at 48 people needing a place. As our list grew, we knew we could not leave people waiting for respite care, particularly at the risk of having to put their loved one into residential care. Previously we have welcomed 15 people each day but have now grown to have 22 people on Monday-Wednesday each week, and 16 on Thursday and Fridays in our Day Breaks. This means we offer a total of 98 places each week.

DEMENTIA SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

To accommodate this increase, we have had to utilise our large activity room on 3 days per week for Day Breaks. We were fortunate to receive a grant from the Valerie E Munday Day Centre Trust to purchase the additional furniture we needed to increase capacity. We have relocated some of our activities into the "Smart Zone" to enable this to take place.

Over the past 12 months we have supported 136 individuals through our Day Breaks service, meaning over 136 carers were able to benefit from some respite. We have provided 3,619 places within the service. Our current capacity has further grown to 4,900 places in a year, although we continue to look at ways of increasing capacity further as our waiting list is rising once more.

We charge a means tested rate, based on an individual's financial position, thus ensuring that anyone is able to access the service no matter their financial position. For a day's care we charge between £20 - £65 (which includes a 2-course home cooked meal and refreshments throughout the day). At all 3 levels the charity provides some subsidy towards the full cost.

Wellbeing Activities

Our activity program, offered free of charge, aims to engage people living with dementia in meaningful activities designed to promote cognitive stimulation. We aim to deliver a range of engaging activities including music and singing, painting, crafts, exercise, reminiscence and social chatter tables. Our activities bring people together for fun and socialising, reduce loneliness and anxiety and help to keep minds active.

With the expansion of Day Breaks into the activity room, we have had to change the way we deliver our activities utilising the Smart Zone and Café to continue providing a high-quality program. Singing and our Painting sessions continue to be extremely popular.

Since November 2022 we have provided the service free of charge, with an optional voluntary donation from attendees to ensure accessibility to all. This aligns to our community warm space initiative ensuring people have a warm, welcoming and engaging space to use during the day.

Our total attendance increased at our activities in 2023/24, with 5,366 attendances. Including our Chatter Tables we provided 596 activities- averaging 11 sessions each week.

Cognitive Stimulation Therapy (CST)

Cognitive Stimulation Therapy (CST) is an evidence-based intervention that aims to help people living with dementia to improve their recall and thinking skills. Our CST groups have shown clear improvements in concentration, remembering people, clarity of thoughts, decision making and confidence.

Each group participates in a six-week block of activities, following a set program. Using techniques such as guided reminiscence, facilitated discussions and functional activities we support people to be more independent and increase their confidence in daily tasks.

All participants go through a careful suitability process to ensure it is the right intervention for them and we continuously evaluate participants to measure their progress. Topics covered include sound & vision, early years, digital familiarisation, currency and money, travel and holidays and current affairs. The person living with dementia attends without a carer or loved one to help increase their confidence and independence.

Supporting Carers- Empowering Carers

Empowering Carers is our series of education workshops for carers that aim to provide information on a range of topics that are important for carers to understand when caring for a loved one with dementia.

Led by our Wayfinders, we deliver these concurrently with our Cognitive Stimulation Therapy sessions enabling the carer to take part whilst their loved one is engaged in the beneficial CST sessions.

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

FOR THE YEAR ENDED 31 MARCH 2024

Each course runs over 4 weeks with 4 different 2-hour sessions. Sessions cover the following topics:

- Advice and support for carers who are family/friends
- A chance to enhance knowledge of dementia
- Practical tips and strategies for managing dementia
- An insight into what it is like for people living with dementia symptoms
- An opportunity for discussion about being a dementia carer
- Exploring different ways of getting dementia support and maintaining health and wellbeing
- A chance to meet the dementia support professionals and ask questions

Support groups and training

As the need for Wayfinding support has grown, we have needed to find new ways to support everyone who needs our help. Through the group sessions we provide people with an increased understanding of different aspects of dementia- dependent on their needs.

We also aim to unlock the power of peer support by creating new connections and bringing people together through shared experiences and challenges. This has created ongoing friendships and support networks to be formed, which last long beyond our facilitation, meaning people have others to call on when they need it for support. Our first Grief Café group from 2022 continue to meet regularly to support each other.

Groups provided include:

- Male carers
- Holistic approach to dementia
- Grief Café
- Newly Diagnosed

Wayfinding

At the heart of our approach is our unique Wayfinding service that aims to change the way people with dementia, their families, and carers are supported. Each family has a named Wayfinder providing 1:1 ongoing advice and emotional support. Crucially, the same Wayfinder supports the family through the entire dementia journey, meaning those in need can always speak to someone who understands their story and can help guide them through all the challenges that dementia brings. We support people face to face at Sage House or in the community, on the phone, by email, or as part of our Support Groups. Vitally, the service provides emotional support, alongside practical advice, ensuring people have access to a listening ear who can help them cope with the emotional challenges they face.

The service is provided completely free of charge at every stage of the dementia journey. Support is available pre-diagnosis, meaning people are helped earlier and through to end of life, with the family supported through the grieving process. There are no formal referral requirements (other than being affected by memory loss) so people are never left without support – this was particularly important whilst the NHS paused their assessments.

As previously highlighted, the final quarter of 2023/24 coincided with the temporary closure of the Dementia Assessment Service. This led to a significant increase in need with contacts doubling throughout. During 2023/24 we were able to expand the service further, supported by specific grants to help grow the service. At the end of March 2024, we had 7 Wayfinders, including a Community Wayfinder, a new post funded entirely by the Masonic Charitable Foundation.

In the past 12 months the Wayfinders have made 6,536 contacts and supported 2,838 individuals affected by dementia.

Personal Care

Within Sage House we have specially designed therapy, hairdressing and bathing rooms which assist people living with dementia with daily personal care activities that often become a challenge. Supported by volunteers and specialists from local services, we are able to offer chiropody, massage and hairdressing.

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Crucially, we also have an adapted bathroom with a hoisted chair for those with limited mobility. Our staff offer assisted baths, helping families to maintain personal hygiene for their loved whilst preserving dignity for all.

In the past year we have provided 740 personal care appointments, an increase on previous years.

Outreach – Sage Communities

Our Outreach Program is an area we have strategically expanded and have seen significant growth over the year. The service has grown from 3 venues in 2022/23 to now being delivered in 7 community venues. We now run regular sessions in 7 locations: Billingshurst, Chichester, Bognor Regis, Southbourne, Rustington, Yapton and Wittering's, running 186 sessions with a total attendance of 2,575.

Each sessions include beneficial activities and a Wayfinder is on hand to provide free advice, guidance and emotional support. Typically, we will have a facilitated group discussion which could be guided reminiscence, educating attendees about dementia or just discussing current affairs. We are currently exploring opportunities to reach more communities to provide support, bring people together and enable peer support.

Daisy's Community Café

Daisy's café is a integral part of the Sage House approach. It provides a warm welcome to everyone and is a focal point of our hub. Daisy's Café is open to all and is a community café that aims to break down the barriers and reduce the stigma of dementia. Often, it can be a way for families to bring their loved one to Sage House, for tea and cake, without "labelling" them. It provides a source of income for the Charity but supports our mission of creating a welcoming environment that is fully accessible to people living with dementia.

In 2023/24 we have been able to establish a regular calendar of events and entertainment within the café. Often offered as an afternoon tea, with entertainment kindly funded by Boxgrove Arts Society, we have had a magician, singers, and a Henry VIII impersonator. Every event is fully booked within days of being advertised and helps generate income, whilst providing our customers with a unique and special experience.

Throughout winter 2023/24, Daisy's Café acted as a warm space for the local community for those in need. We offered soup and a roll for £1, continued to stock "Daisy's Larder" (our small food bank) and offer a "Pay It Forward" scheme, where people can pay for a meal which can be redeemed by someone else who needs it.

Dementia Supporter Programme

In order to support the growth of our Dementia Supporter program, we employed an Education and Learning Coordinator who took post in May 2023.

We recognise that alongside support received within Sage House and through our Wayfinding and Outreach services, there are still many areas of everyday life where people living with dementia feel uncomfortable, unwelcome or find daily tasks too challenging. This reduces independence, increases isolation and has a negative impact on their quality of life and wellbeing. As part of our vision "a society where dementia is wholly understood and accepted, enabling people living with dementia to be fully supported throughout the whole of their journey", we wanted to help people in the wider community feel accepted and supported.

We created Dementia Supporter training to address this need. If we want dementia to be wholly understood and accepted in society, it is vital that we educate the local community and the public about dementia. Through this program we aim to increase understanding, reduce stigma, and help people to make changes that will see our community be truly welcoming and accessible for people living with dementia.

Each session lasts for 45 minutes and provides an overview of dementia, as well as practical learnings that will make a meaningful difference to the experience of those affected. We offer the training to local businesses, as well as statutory services. This has led to closer partnerships with Sussex Police, Fire & Rescue and many GP surgeries in our local area.

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

FOR THE YEAR ENDED 31 MARCH 2024

Temporary Closure of NHS Dementia Assessment Service

In December 2023, Sussex Partnership Foundation Trust took the unprecedented step of announcing the temporary closure of their Dementia Assessment Service due to winter pressure. This meant a pause on all new assessments from 1st January 2024 until April 2024. This meant that anyone referred for a dementia assessment by their GP was not able to see a specialist until at least April 2024. Initial estimates suggested this led to over 1,000 local families affected by dementia waiting many months more to receive a diagnosis of dementia.

It was extremely concerning to see this reduction in NHS services, knowing the significant impact it would have on those in need. We moved quickly to develop a comprehensive response plan both operationally, but also to ensure that as many of those affected as possible could find us for support. This included initiating additional Wayfinder sessions over the phone, online and face to face to meet growing demand. We redeployed staff from other services to provide additional cover-ensuring that nobody had to wait to speak to a Wayfinder. To increase awareness, we deployed targeted social media ads encouraging people in need to reach out. We wrote to every GP surgery in our catchment with a letter detailing the support available as well as flyers and posters to display. In January 2024 we saw a 96% increase in new referrals to our Wayfinding service. In addition, we expanded our support into the Crawley and Horsham area- with a new support group and targeted promotion of the Wayfinding service.

Our message throughout this challenging time was clear: 'We're always here for anyone concerned about dementia and we will help before, during and after a diagnosis. We will do everything we can to support our local communities in West Sussex.'

Centre of Excellence

Sage House prides itself on the range and quality of services provided within the local community.

Dementia is at the forefront of what we do, providing a person-centred approach which includes both the person living with dementia, their carers, and families.

Sage House is unique in its approach, people tell their story once and know that there is someone there to support them through their journey for as long as they need it. We work closely in partnership with other charities and organisations to ensure a warm handover smooths the way for those accessing support outside of Sage House.

Our role is to fill gaps locally and not duplicate where others have the expertise and for this reason many charities are co-located within Sage House.

We have a high staff retention rate as we operate a Values Based Recruitment philosophy – the vast majority of our team have lived experience and share our passion to provide excellent services for those effected by dementia.

You do not need to have a diagnosis to access any of the services provided by Sage House, there is no eligibility criteria.

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 programme support to aid the CEO with this undertaking.

The interim results of the academic evaluation being undertaken by the University of Chichester delivered its interim findings in January 2024. The full evaluation results, including the much-awaited comparative study, were released in May, 2024.

The evaluation comprises of 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 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.

DEMENTIA SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

The interim results of the evaluation identified;

- 88% of respondents agreed or strongly agreed that accessing Sage House had positively impacted their Quality of Life and 81% agreed or strongly agreed that having access to Sage House had positively impacted their Mental Health
- 45% of the sample that agreed that they were accessing services offered by Sage House that otherwise they would have needed to access the NHS.
- 65% agreed that they were accessing services at Sage House that they would otherwise need to access Social Care.
- 93% agreed or strongly agreed that they were satisfied with the services offered by Sage House
- 100% agreed or strongly agreed that they would recommend Sage House to close family or friends
- Participants highlighted some of benefits associated with the integrated approach. This included improved accessibility to services, the ability to personalise the services due to variety, the continuity of staff and environment and the impact on the style of support provided. - "So that's why this place is just a haven, because it supplies all his needs and mine really" (Jill, Care Partner)
- Participants expressed a sense of belonging, community and positive connections to the centre itself. This was underpinned by authentic understanding that was generated through shared lived experience and expertise - "But here at the coffee morning, it's like everybody understood." (Jackie Care Partner)

Alongside working on 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. The toolkit now includes quality standards to ensure any future replicators are fully conversant and able to ensure that the Sage House Model is developed with the culture and notable high standards of care and support offered by the Centre of Excellence in Tangmere.

Work continued with an organisation in West Berkshire. A local NHS Trust has identified some land which they may be prepared to lease on a long-term basis, enabling a local Charitable Trust, who have indicated a willingness to build a new Sage House in the Thatcham area.

Stakeholder Engagement workshops have commenced in the Horsham and Crawley areas of West Sussex. The current position in these neighbouring districts means that often people are waiting for more than 12 months for a diagnosis of dementia (compared to Sage House Tangmere where wait times are reduced to an average of 3 months). There is little to no post-diagnostic provision or ongoing support and help for individuals in the area. The charity is therefore in the initial stages of identifying the feasibility for replication of the Sage House Model.

It has been agreed that the future implementation of the Sage House Model in other areas will 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 set up 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

In March 2023 the Board of Trustees approved a refreshed three-year fundraising strategy with a focus on generating sustainable income sources for the Charity. Fundraising makes up 80% of our annual income and we receive less than 2% of our funds from statutory sources to run Sage House. As a young charity, we cannot rely on historical legacies or large investments.

We continue to grow our fundraising across all streams including grants from charitable trusts, individual donations and regular giving, local businesses, and community fundraising initiatives. Highlights in the past financial year have included our Charity Partnership with Goodwood Estate, in-aid of events including a Clay Shoot and Winter Ball, and the launch of our first Sportive cycling event.

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

FOR THE YEAR ENDED 31 MARCH 2024

Grants and donations from charitable trusts continue to be an important source of funding for the charity. Whilst the external environment has become increasingly challenging, we remain incredibly grateful for the partnerships we have developed with our charitable trust funders.

We wish to acknowledge the following trusts and we are grateful for their support during this financial year:

Age Sentinel Trust	Ian Askew Charitable Trust
Ardwick Trust	J C Robinson Trust No 3
Arthur Williams Charitable Trust	John Young Charitable Settlement
Asda Foundation	Kathleen And Sidney Linkins Memorial Trust
Ashfield Trust	Lockett Trust
Bassil Shippam and Alsford Trust	Lord Faringdon Charitable Trust
Bates Wells Foundation	Marsh Charitable Trust
Big Give Trust	Masonic Charitable Foundation
Bill Brown's Charitable Settlement Of 1989	McLay Dementia Trust
Blakemore Foundation	Miles Foundation
Bothwell Charitable Trust	Morrisons Foundation
C P F Trust	Optigene Foundation
Carpenter Box Charitable Foundation	Patricia Routledge Foundation
Childwick Trust	Peacock Charitable Trust
CMS Cameron McKenna Nabarro Olswang LLP	Rest-Harrow Trust
Co-op Local Community Fund - Tangmere	Richard Radcliffe Trust
David Hunt Trust	Selsey Town Council
Dyers Company	Shanly Foundation
Ernest Kleinwort Charitable Trust	Sir Jules Thorn Charitable Trust
F Glenister Woodger Trust	Souter Charitable Trust
Friarsgate Trust, The	Sport England
Frognaal Trust	St James's Place Charitable Foundation
Garfield Weston Foundation	Stella Symons Charitable Trust
Gerald Micklem Charitable Trust	Tesco Community Fund
Hall Charitable Trust	Thomas Roberts Trust
Haramstead Trust	Three Oaks Trust
Hobson Charity Ltd	Valerie Emily Munday Day Centre Trust
Hollyhock Charitable Trust	VLM Foundation
Homity Trust	West Sussex Travel Society
Hummingbird Charitable Trust	

Staffing and Volunteers

Dementia Support started the year with a staff team of 35 (16 Part time, 19 fulltime) as of 1st April which increased to 43 (24 part time, 19 full time) as at 31st March.

The charity's operational affairs continue to be managed by Chief Executive, Sally Tabbner and Chief Operating Officer Emma Radley.

Our volunteers are very important to the work that we do, and our volunteer base has grown significantly in the last financial year and we now have 106 volunteers providing support to the Charity.

Volunteers carry out a wide variety of roles within the charity including administration, leading or supporting activities, serving in Daisy's Café and fundraising. During 2023 the Goodwood Charity Partnership required a huge amount of support from volunteers. In total 64 different volunteers attended one of our 18 collection days at Goodwood Racecourse and Motor Circuit, including 21 volunteers who were new to the charity.

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FOR THE YEAR ENDED 31 MARCH 2024

Volunteers are essential to the operation of Sage House, and we could not provide the services we do, nor fundraise what we need to continue, without them. The Trustees would like to formally record their sincere thanks and appreciation for the vast contribution that our volunteers make.

Financial review

Principal funding sources

The charity's funding is dependent on the donations received because 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, is by depositing some of its reserves into two investment accounts.

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 £1,082,684 (2023: £1,240,611) of which £1,050,048 (2023: £1,206,550) were unrestricted general funds and £32,636 (2023: £34,061) were restricted towards the staffing of the Dementia Hub.

Major risks

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.

Future Plans

Sage House

The charity continues to be focused on the development of Sage House as a centre of excellent, providing exceptional services both within the main hub and the local community. Future plans for 2024/25 include:

Further growth of our Day Breaks service, fully utilising the space within the Activities Zone to welcome a total of 28 people on each day Monday-Wednesday. This is in response to a growing need and waiting list for this service. Whilst it is important to meet this need, it remains vital for Sage House to continue providing a hub for all, and therefore a review of our Activity Program to ensure we are maintaining the quantity, quality and variety of activities that our customers want, will be undertaken alongside.

We have exciting plans, following the commencement of a new partnership with SGN, to expand the breadth of advice our Wayfinders offer to include energy safety and security. The partnership includes funding for an additional Wayfinder to provide capacity for more people to access the service and to expand the advice given. Support will include home energy safeguarding and the provision of fuel vouchers and warm "grab bags" for those with financial challenges.

Alongside our Community Outreach programme, we want to continue reaching people in rural, coastal and isolated communities. We have been fundraising to launch a new "Wayfinder Bus" service that will take our Wayfinding advice out to new communities, enabling them to access advice and emotional support in an accessible way.

DEMENTIA SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

National Ambitions Programme - Academic Evaluation

The final results of the 18-month evaluation of Sage House will be available in May, 2024. This will determine the impact and cost effectiveness of our services. At the time of writing, the results are now available and were launched in the Houses of Parliament. It has been found that the Sage House Model is more cost effective than the “usual” care comparator. Across the 3-month comparative study, people with dementia who used Sage House saved the local NHS and social care an average of £430.50 - a saving of £1,722 per person per year.

In addition:

- People living with dementia who have access to Sage House experience 20% greater life satisfaction – their quality of life and wellbeing is also statistically significantly higher than the comparator group
- Care partners with access to Sage House demonstrate better access to information and support which leads to significantly greater quality of life.
- 74% agreed that this also has positively impacted their mental health

National Ambitions Programme - Replicators

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

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

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.

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	
Dr A Childs	
Mr M E Harris	(Resigned 20 April 2023)
Mrs T M Y Kelly	
Mr K A Watson	(Resigned 31 December 2023)
Mr C Thornhill	
Mrs C M Cannon	
Ms M Litchfield	
Mr A H Faure	
Ms D L Day Lafferty	(Appointed 22 August 2024)

No trustee had any beneficial interest in the company.

DEMENTIA SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

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.

Organisational structure

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.

Induction and training 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 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.

DEMENTIA SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

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;
- 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.

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.

Philippa Nesbit

Ms P Nesbit

Chair of Trustees

19 December 2024

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 2024 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 2024 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 requires 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

19 December 2024

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 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	920,202	95,626	1,015,828	729,234	90,970	820,204
Charitable activities	4	229,556	-	229,556	188,696	26,854	215,550
Other trading activities	5	82,878	-	82,878	68,640	-	68,640
Investments	6	11,415	-	11,415	6,884	-	6,884
Total income		1,244,051	95,626	1,339,677	993,454	117,824	1,111,278
Expenditure on:							
Raising funds	7	282,223	-	282,223	215,693	-	215,693
Charitable activities	8	1,117,397	97,984	1,215,381	927,445	156,335	1,083,780
Total expenditure		1,399,620	97,984	1,497,604	1,143,138	156,335	1,299,473
Net expenditure		(155,569)	(2,358)	(157,927)	(149,684)	(38,511)	(188,195)
Transfers between funds		(933)	933	-	-	-	-
Net movement in funds	10	(156,502)	(1,425)	(157,927)	(149,684)	(38,511)	(188,195)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,206,550	34,061	1,240,611	1,356,234	72,572	1,428,806
Fund balances at 31 March 2024		1,050,048	32,636	1,082,684	1,206,550	34,061	1,240,611

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DEMENTIA SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		627,057		658,716
Current assets					
Debtors	15	205,690		103,020	
Cash at bank and in hand		429,983		670,973	
		635,673		773,993	
Creditors: amounts falling due within one year	16	(180,046)		(192,098)	
Net current assets			455,627		581,895
Total assets less current liabilities			1,082,684		1,240,611
The funds of the charity					
Restricted income funds	19		32,636		34,061
Unrestricted funds	20		1,050,048		1,206,550
			1,082,684		1,240,611

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 2024.

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 19 December 2024

Philippa Nesbit

Ms P Nesbit

Chair of Trustees

Company registration number 09044373 (England and Wales)

DEMENTIA SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	26		(232,554)		(50,377)
Investing activities					
Purchase of tangible fixed assets		(19,851)		(10,527)	
Investment income received		11,415		6,884	
		<hr/>		<hr/>	
Net cash used in investing activities			(8,436)		(3,643)
Net cash generated from financing activities			-		-
			<hr/>		<hr/>
Net decrease in cash and cash equivalents			(240,990)		(54,020)
Cash and cash equivalents at beginning of year			670,973		724,993
			<hr/>		<hr/>
Cash and cash equivalents at end of year			429,983		670,973
			<hr/> <hr/>		<hr/> <hr/>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024

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 2024

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 2024

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
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	918,202	95,626	1,013,828	622,638	90,970	713,608
Legacies receivable	2,000	-	2,000	106,596	-	106,596
	<u>920,202</u>	<u>95,626</u>	<u>1,015,828</u>	<u>729,234</u>	<u>90,970</u>	<u>820,204</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Charitable activities						
Provision of services	229,556	-	229,556	204,957	25,354	230,311
Grants	-	-	-	(16,261)	1,500	(14,761)
	<u>229,556</u>	<u>-</u>	<u>229,556</u>	<u>188,696</u>	<u>26,854</u>	<u>215,550</u>

5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Trading income	<u>82,878</u>	<u>68,640</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	3,750	3,750
Interest receivable	7,665	3,134
	<u>11,415</u>	<u>6,884</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	8,607	33,220
Other fundraising costs	32,310	2,946
Staff costs	160,236	122,354
	<u>201,153</u>	<u>158,520</u>
Trading costs		
Trading operational costs	31,651	22,909
Staff costs	49,419	34,264
	<u>81,070</u>	<u>57,173</u>
Total costs	<u>282,223</u>	<u>215,693</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	624,323	381,341
Activities, workshops and materials	23,810	10,371
	<u>648,133</u>	<u>391,712</u>
Share of support and governance costs (see note 9)		
Support	563,915	678,143
Governance	3,333	13,925
	<u>1,215,381</u>	<u>1,083,780</u>
Analysis by fund		
Unrestricted funds	1,117,397	927,445
Restricted funds	97,984	156,335
	<u>1,215,381</u>	<u>1,083,780</u>

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	266,508	400,837
Depreciation	51,511	53,074
Operating lease charges	110,216	98,513
Utilities	22,625	24,881
Insurance	12,961	9,982
Office costs	39,075	34,858
Advertising	7,129	8,367
Repairs and maintenance	34,981	27,485
Travel and subsistence	5,170	1,787
Subscriptions	4,440	3,703
Bank charges	9,299	4,539
VAT unreclaimable	-	10,117
Governance costs	3,333	13,925
	<u>567,248</u>	<u>692,068</u>
Analysed between:		
Charitable activities	<u>567,248</u>	<u>692,068</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10	Net movement in funds	2024 £	2023 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	3,333	2,500
	Depreciation of owned tangible fixed assets	51,511	53,074
	Operating lease charges	110,216	98,513
		<u>165,060</u>	<u>154,087</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:

	2024 Number	2023 Number
Care, activities and outreach	14	11
Finance and administration	9	8
Fundraising	8	8
Catering	4	3
Wayfinding	6	6
	<u>41</u>	<u>36</u>
Total	<u>41</u>	<u>36</u>

Employment costs

	2024 £	2023 £
Wages and salaries	999,652	825,173
Social security costs	80,476	66,725
Other pension costs	19,821	15,099
	<u>1,099,949</u>	<u>906,997</u>

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

	2024 Number	2023 Number
£60,000 to £70,000	<u>1</u>	<u>1</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	871,400	70,885	59,784	1,002,069
Additions	-	15,793	4,058	19,851
At 31 March 2024	871,400	86,678	63,842	1,021,920
Depreciation and impairment				
At 1 April 2023	229,293	67,048	47,011	343,352
Depreciation charged in the year	38,221	4,216	9,074	51,511
At 31 March 2024	267,514	71,264	56,085	394,863
Carrying amount				
At 31 March 2024	603,886	15,414	7,757	627,057
At 31 March 2023	642,107	3,837	12,772	658,716

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	45,066	21,071
Other debtors	109,349	40,887
Prepayments and accrued income	51,275	41,062
	205,690	103,020

16 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		20,452	-
Deferred income	17	117,458	157,968
Trade creditors		19,338	9,617
Other creditors		6,858	9,041
Accruals		15,940	15,472
		180,046	192,098

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Deferred income

	2024 £	2023 £
Other deferred income	117,458	157,968

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	117,458	157,968
Movements in the year:		
Deferred income at 1 April 2023	157,968	38,750
Released from previous periods	(157,968)	(38,750)
Resources deferred in the year	117,458	157,968
Deferred income at 31 March 2024	117,458	157,968

18 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	19,821	15,099

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
The Friarsgate Trust	-	10,000	(1,667)	-	8,333
Masonic Charitable Foundation	-	22,819	(19,016)	-	3,803
The Gerald Micklam Charitable Trust	9,000	15,000	(12,750)	-	11,250
Francis Winham Foundation	5,929	-	(5,929)	-	-
Crawley Borough Council	4,682	-	(4,682)	-	-
Amounts received under £10,000	14,450	47,807	(53,940)	933	9,250
	<u>34,061</u>	<u>95,626</u>	<u>(97,984)</u>	<u>933</u>	<u>32,636</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
The Gerald Micklam Charitable Trust	8,333	12,000	(11,333)	-	9,000
Francis Winham Foundation	4,343	10,000	(8,414)	-	5,929
The Sussex Community Foundation	6,667	-	(6,667)	-	-
The Childwick Trust Day Breaks	16,667	-	(16,667)	-	-
Linder Foundation	10,000	-	(10,000)	-	-
Crawley Borough Council	-	20,854	(16,172)	-	4,682
Friday Holdings	-	35,000	(35,000)	-	-
Amounts received under £10,000	26,562	39,970	(52,082)	-	14,450
	<u>72,572</u>	<u>117,824</u>	<u>(156,335)</u>	<u>-</u>	<u>34,061</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Capital reserve	658,716	19,852	(51,511)	-	627,057
General funds	547,834	1,224,199	(1,348,109)	(933)	422,991
	<u>1,206,550</u>	<u>1,244,051</u>	<u>(1,399,620)</u>	<u>(933)</u>	<u>1,050,048</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Capital reserve	701,263	10,527	(53,074)	-	658,716
General funds	654,971	982,927	(1,090,064)	-	547,834
	<u>1,356,234</u>	<u>993,454</u>	<u>(1,143,138)</u>	<u>-</u>	<u>1,206,550</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.

21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	627,057	-	627,057
Current assets/(liabilities)	422,991	32,636	455,627
	<u>1,050,048</u>	<u>32,636</u>	<u>1,082,684</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	658,716	-	658,716
Current assets/(liabilities)	547,834	34,061	581,895
	<u>1,206,550</u>	<u>34,061</u>	<u>1,240,611</u>

22 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 2024 is 17 years and two months. The properties were leased from a related party, Friday Estates Ltd, 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:

	2024 £	2023 £
Within one year	111,554	111,554
Between two and five years	446,217	446,217
In over five years	1,357,243	1,468,797
	<u>1,915,014</u>	<u>2,026,568</u>

23 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.

24 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.

25 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.

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024







26	Cash absorbed by operations	2024 £	2023 £
	Deficit for the year	(157,927)	(188,195)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(11,415)	(6,884)
	Depreciation and impairment of tangible fixed assets	51,511	53,074
	Movements in working capital:		
	(Increase) in debtors	(102,671)	(3,340)
	Increase/(decrease) in creditors	28,458	(24,250)
	(Decrease)/increase in deferred income	(40,510)	119,218
		<hr/>	<hr/>
	Cash absorbed by operations	(232,554)	(50,377)
		<hr/>	<hr/>

27 Analysis of changes in net funds

The charity had no debt during the year.

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