

ACTION FOR DEMENTIA

England & Wales · Charity number 1164348

Details

Other names	AFD
Status	Registered
Legal form	CIO
Registered	2015-11-11
Register	View on the Charity Commission register

Contact

Address	Technology Centre Bridge Street Church Lancashire BB5 4HU
Phone	07464 072019
Email	actionfordementia@gmail.com
Website	www.actionfordementia.org

Activities

Objects: FOR THE BENEFIT OF PEOPLE SUFFERING FROM DEMENTIA IN LANCASHIRE TO:· RAISE AWARENESS OF THE IMPACT OF DEMENTIA ON AFFECTED PATIENTS AND THEIR FAMILIES AND CARERS.· IMPROVE THE CARE AND QUALITY OF LIFE FOR PEOPLE LIVING WITH DEMENTIA AND THOSE WHO CARE FOR THEM.· FACILITATE IMPROVED CARE THROUGH ENABLING BETTER AND MORE SPECIALISED TRAINING FOR CARERS WORKING WITH DEMENTIA.· WORK ALONGSIDE OTHER CHARITIES/ORGANISATIONS TO SUPPORT THE IMPROVEMENT OF EXISTING SERVICES OR PROJECTS AND THE DEVELOPMENT OF NEW SUSTAINABLE SERVICES AND PROJECTS.· SUPPORT RESEARCH INTO DEMENTIA RELATED CARE AND DEVELOPMENT OF TREATMENT/CARE STANDARDS.IN PARTICULAR BY THE PROVISION OF GRANTS, MONEY, ITEMS OR SERVICES

Activities: Information, Education and Fundraising events, information point. Raising awareness of Dementia. Referrals

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,604	£1,257	-	-
2024-03-31	£0	£840	-	-
2023-03-31	£601	£1,208	-	-
2022-03-31	£1,552	£2,561	-	-
2021-03-31	£1,278	£2,875	-	-

Trustees

Name	Role	Appointed
Justin Cotton	Chair	2015-09-15
Joseph James Ashworth		2024-05-01
June Smith		2024-10-30

Accounts

Charity No: 1164348



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

For the year ended 31st March 2025

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

ACTION FOR DEMENTIA

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ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES

For the year ended 31st March 2025

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st March 2025.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2019) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number

1164348

Registered address

Action for Dementia
Technology Centre
Bridge Street
Church
Lancashire
BB5 4HU

Trustees and key management personnel

The trustees who served during the year were as follows:

Dr C Schmitgen (Chair) (resigned 1st of July 2024)
J G Cotton (Chair)
L Hogan (resigned 1st of November 2024)
Mrs J Tregartha BA Hons-PGCE (resigned 27th of April 2024)
Mr J J Ashworth (appointed 1st of May 2024)
Mrs J Smith (appointed 30th of October 2024)

Accountants

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Action for Dementia was registered as a charitable incorporated organisation (CIO) on 11th November 2015 under the provisions of the Charities Act (Charity number: 1164348) and is governed by a trust deed dated 3rd July 2014.

Organisational structure

The Board currently consists of three trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The day to day running of the charity is undertaken by the trustee, J G Cotton. The Board meets three times a year to discuss the direction and progression of the charity, especially projects and how they are benefitting the community. All projects and events are organised and taken into the community by volunteers who report back to J G Cotton as the trustee running the operation on a regular basis.

Recruitment and appointment of new board members

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board either through volunteers or people they have met while working in the community. Such recruitment is based on their individual skills and empathy for the subject the Board provides appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- to raise awareness of the impact of dementia on affected patients and their families and carers.
- to improve the care and quality of life for people living with dementia and those who care for them.
- to facilitate improved care through enabling better and more specialised training for carers working with dementia.
- to work alongside other charities and organisations to support the improvement of existing services or projects and to develop new sustainable services and projects.
- to support research into dementia related care and development of treatment/care standards.

These services are offered on a charitable basis by the provision of grants, money items or services.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2024

ACHIEVEMENTS AND PERFORMANCE

Since its founding in November 2015 the charity's aim has been to raise awareness of dementia and surrounding issues and to build trust and credibility within the community. The charity was very pro-active in these aims and provided information on the services, organisations, groups and projects available to those suffering from all stages of the condition. The charity became dormant for a time as the board of trustees changed but now has reformed and is committed to having a positive impact on those affected by dementia.

FUTURE PLANS

The charity intends to become active again following a period of dormancy to positively influence those affected by dementia.

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

During the year ended 31st March 2025 incoming resources were £2,604 (2024: £nil). Resources expended amounted to £1,257 (2024: £840). The net result for the year was a surplus of £1,347 (2024: deficit of £840).

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's volunteers who have provided invaluable resources during this period of activity.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)
For the year ended 31st March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, 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 its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions.

The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Signature: *Justin Cotton*
.....

Name: Justin Cotton

Date: 30/01/2026

REPORT OF THE ACCOUNTANTS' TO THE TRUSTEES OF

ACTION FOR DEMENTIA

For the year ended 31st March 2025

In accordance with our terms of engagement we have prepared for your approval the financial statements of Action for Dementia for the year ended 31st March 2025 on pages 6 to 12 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

This report is made solely to you, as trustees, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Action for Dementia and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourselves for our work or for this report.

You have approved the financial statements for the year ended 31st March 2024 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

Ainsworths Limited
Ainsworths Limited / Jan 30, 2026 10:35:38 GMT

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated: 30/01/2026

ACTION FOR DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Income from:					
Donations	2	2,604	-	2,604	-
Charitable activities		-	-	-	-
Trading activities		-	-	-	-
Total incoming resources		2,604	-	2,604	-
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	1,257	-	1,257	840
Total expenditure		1,257	-	1,257	840
Net incoming/(outgoing) resources before other recognised gains/(losses)		1,347	-	1,347	(840)
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		1,347	-	1,347	(840)
Total funds brought forward		(3,399)	-	(3,399)	(2,559)
Total funds carried forward	8	(2,052)	-	(2,052)	(3,399)

All transactions relate to continuing operations.

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

ACTION FOR DEMENTIA

BALANCE SHEET

As at 31st March 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	6	119	-
Current assets			
Stocks		-	-
Debtors	7	-	-
Cash at bank and in hand		6	-
		<u>6</u>	<u>-</u>
Current liabilities			
Creditors: Amounts falling due within one year	8	2,177	3,399
		<u>2,177</u>	<u>3,399</u>
Current assets less current liabilities		<u>(2,171)</u>	<u>(3,399)</u>
Net assets		<u>(2,052)</u>	<u>(3,399)</u>
Funds			
Restricted	9	-	-
Unrestricted	9	(2,052)	(3,399)
		<u>(2,052)</u>	<u>(3,399)</u>

30/01/2026

These financial statements were approved by the Board of Trustees on and signed on its behalf by:

Signature: *Justin Cotton*

Name: Justin Cotton

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025

1. ACCOUNTING POLICIES

Statutory information

Action for Dementia is a charitable incorporated organisation (CIO) registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2019.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Action for Dementia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2025

1. ACCOUNTING POLICIES (Continued)

Expenditure

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Website	20% on cost
Computer equipment	33% on cost
Fixtures, fittings and office equipment	20% on cost

Taxation

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2025

2. INCOME FROM DONATIONS

	2025 £	2024 £
Donations	829	-
Legacies	1,775	-
	<u>2,604</u>	<u>-</u>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 £	2024 £
Donations	-	-	-	-
Events and festival expenses	-	-	-	-
Promotional expenses	-	-	-	-
Premises expenses and rent	-	-	-	-
Telephone	-	-	-	-
Travelling expenses	320	-	320	-
Postage, Printing and Stationery	-	-	-	-
Repairs and renewals	-	-	-	-
Training costs	-	-	-	-
Accountancy	360	-	360	840
Professional fees	468	-	468	-
Sundry expenses	49	-	49	-
Depreciation	60	-	60	-
Interest	-	-	-	-
	<u>1,257</u>	<u>-</u>	<u>1,257</u>	<u>840</u>

4. STAFF COSTS

The charity has no employees and the trustees have received neither remuneration nor reimbursement of expenses during the year.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2025

5. TANGIBLE FIXED ASSETS

	Website £	Computer equipment £	Fixtures and fittings £	Total £
Cost:				
At 1 st April 2024	987	-	828	1,815
Additions	-	179	-	179
At 31 st March 2025	987	179	828	1,994
Depreciation:				
At 1 st April 2024	987	-	828	1,815
Charge for the year	-	60	-	60
At 31 st March 2025	987	60	828	1,875
Net book value:				
At 31 st March 2025	-	119	-	119
At 31 st March 2024	-	-	-	-

6. DEBTORS

	2025 £	2024 £
Loan to J Cotton, trustee	-	-
	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank overdraft	-	-
Trade creditors	-	1,822
Loan from J Cotton, trustee	191	191
Loan from Dr C Schmitgen, trustee	1,386	1,386
Accruals	600	-
	<u>2,177</u>	<u>3,399</u>

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2025

8. SUMMARY OF FUNDS

Analysis of assets and liabilities between funds:

	Unrestricted funds	Restricted funds	Total funds
	2025	2025	2025
	£	£	£
Fixed assets	119	-	119
Current assets	6	-	6
Current liabilities	(2,177)	-	(2,177)
	<u>(2,052)</u>	<u>-</u>	<u>(2,052)</u>

Movement in funds

	Unrestricted funds	Restricted funds	Total funds
	2025	2025	2025
	£	£	£
Balance brought forward	(3,399)	-	(3,399)
Net incoming/(outgoing) resources	1,347	-	1,347
	<u>(2,052)</u>	<u>-</u>	<u>(2,052)</u>

9. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current nor previous reporting period.

Accounts

Charity No: 1164348



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

For the year ended 31st March 2024

**Ainsworths Limited
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ACTION FOR DEMENTIA

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ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES

For the year ended 31st March 2024

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st March 2024.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2019) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number

1164348

Registered address

Action for Dementia
Technology Centre
Bridge Street
Church
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Trustees and key management personnel

The trustees who served during the year were as follows:

Dr C Schmitgen (Chair) (resigned 1st of July 2024)

J G Cotton (Chair)

L Hogan (resigned 1st of November 2024)

Mrs J Tregartha BA Hons-PGCE (resigned 27th of April 2024)

Mr J J Ashworth and Mrs J Smith were appointed after the end of the financial year being reported on, but prior to the date of these financial statements.

Accountants

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Action for Dementia was registered as a charitable incorporated organisation (CIO) on 11th November 2015 under the provisions of the Charities Act (Charity number: 1164348) and is governed by a trust deed dated 3rd July 2014.

Organisational structure

The Board currently consists of three trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The day to day running of the charity is undertaken by the trustee, J G Cotton. The Board meets three times a year to discuss the direction and progression of the charity, especially projects and how they are benefitting the community. All projects and events are organised and taken into the community by volunteers who report back to J G Cotton as the trustee running the operation on a regular basis.

Recruitment and appointment of new board members

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board either through volunteers or people they have met while working in the community. Such recruitment is based on their individual skills and empathy for the subject the Board provides appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- to raise awareness of the impact of dementia on affected patients and their families and carers.
- to improve the care and quality of life for people living with dementia and those who care for them.
- to facilitate improved care through enabling better and more specialised training for carers working with dementia.
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Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2024

ACHIEVEMENTS AND PERFORMANCE

Since its founding in November 2015 the charity's aim has been to raise awareness of dementia and surrounding issues and to build trust and credibility within the community. The charity was very pro-active in these aims and provided information on the services, organisations, groups and projects available to those suffering from all stages of the condition. The charity became dormant for a time as the board of trustees changed but now has reformed and is committed to having a positive impact on those affected by dementia.

FUTURE PLANS

The charity intends to become active again following a period of dormancy to positively influence those affected by dementia.

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

During the year ended 31st March 2024 incoming resources were £nil (2023: £601). Resources expended amounted to £840 (2022: £1,208). The net result for the year was a deficit of £840 (2022: £607) due to inactivity and only professional fees being incurred in the year.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's volunteers who have provided invaluable resources during this period of activity.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, 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 its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions.

The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Signature: *Justin Cotton*

Name: Justin Cotton

Date: 29/01/2025

REPORT OF THE ACCOUNTANTS' TO THE TRUSTEES OF

ACTION FOR DEMENTIA

For the year ended 31st March 2024

In accordance with our terms of engagement we have prepared for your approval the financial statements of Action for Dementia for the year ended 31st March 2024 on pages 6 to 12 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, as trustees, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Action for Dementia and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourselves for our work or for this report.

You have approved the financial statements for the year ended 31st March 2024 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

AINSWORTHS LIMITED

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated: 29/01/2025

ACTION FOR DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income from:					
Donations	2	-	-	-	601
Charitable activities		-	-	-	-
Trading activities		-	-	-	-
Total incoming resources		-	-	-	601
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	840	-	840	1,208
Total expenditure		840	-	840	1,208
Net (outgoing)/incoming resources before other recognised gains/(losses)		(840)	-	(840)	(607)
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		(840)	-	(840)	(607)
Total funds brought forward		(2,559)	-	(2,559)	(1,952)
Total funds carried forward	8	(3,399)	-	(3,399)	(2,559)

All transactions relate to continuing operations.

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

ACTION FOR DEMENTIA

BALANCE SHEET

As at 31st March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	6	-	-
Current assets			
Stocks		-	-
Debtors	7	-	-
Cash at bank and in hand		114	114
		<u>-</u>	<u>114</u>
Current liabilities			
Creditors: Amounts falling due within one year	8	3,399	2,673
		<u>3,399</u>	<u>2,673</u>
Current assets less current liabilities		<u>(3,399)</u>	<u>(2,559)</u>
Net assets		<u>(3,399)</u>	<u>(2,559)</u>
Funds			
Restricted	9	-	-
Unrestricted	9	(3,399)	(2,559)
		<u>(3,399)</u>	<u>(2,559)</u>

29/01/2025

These financial statements were approved by the Board of Trustees on and signed on its behalf by:

Signature: *Justin Cotton*

Name: Justin Cotton

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024

1. ACCOUNTING POLICIES

Statutory information

Action for Dementia is a charitable incorporated organisation (CIO) registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2019.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Action for Dementia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2024

1. ACCOUNTING POLICIES (Continued)

Expenditure

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Website	20% on cost
Fixtures, fittings and office equipment	20% on cost

Taxation

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2024

2. INCOME FROM DONATIONS

	2024 £	2023 £
Donations	-	601
Fundraising collections	-	-
	<u>-</u>	<u>601</u>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2024 £	2023 £
Donations	-	-	-	-
Events and festival expenses	-	-	-	-
Promotional expenses	-	-	-	175
Premises expenses and rent	-	-	-	-
Telephone	-	-	-	-
Travelling expenses	-	-	-	626
Postage, Printing and Stationery	-	-	-	-
Repairs and renewals	-	-	-	-
Training costs	-	-	-	-
Accountancy	840	-	840	342
Professional fees	-	-	-	-
Sundry expenses	-	-	-	-
Depreciation	-	-	-	54
Interest	-	-	-	11
	<u>840</u>	<u>-</u>	<u>840</u>	<u>1,208</u>

4. STAFF COSTS

The charity has no employees and the trustees have received neither remuneration nor reimbursement of expenses during the year.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2024

5. TANGIBLE FIXED ASSETS

	Website £	Fixtures and fittings £	Total £
Cost:			
At 1 st April 2023 and 31 st March 2024	987	828	1,815
Depreciation:			
At 1 st April 2023	987	828	1,815
Charge for the year	-	-	-
At 31 st March 2024	987	828	1,815
Net book value:			
At 31 st March 2024	-	-	-
At 31 st March 2023	-	-	-

6. DEBTORS

	2024 £	2023 £
Loan to J Cotton, trustee	-	-
	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank overdraft	-	-
Trade creditors	1,822	-
Loan from J Cotton, trustee	191	191
Loan from Dr C Schmitgen, trustee	1,386	1,500
Accruals	-	982
	3,399	2,673

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2024

8. SUMMARY OF FUNDS

Analysis of assets and liabilities between funds:

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
Fixed assets	-	-	-
Current assets	-	-	-
Current liabilities	(3,399)	-	(3,399)
	<u>(3,399)</u>	<u>-</u>	<u>(3,399)</u>

Movement in funds

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
Balance brought forward	(2,559)	-	(2,559)
Net incoming/(outgoing) resources	(840)	-	(840)
	<u>(3,399)</u>	<u>-</u>	<u>(3,399)</u>

9. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current nor previous reporting period.

Accounts

Charity No: 1164348



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

For the year ended 31st March 2023

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

ACTION FOR DEMENTIA

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For the year ended 31st March 2023

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ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES

For the year ended 31st March 2023

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st March 2023.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number

1164348

Registered address

Action for Dementia
Technology Centre
Bridge Street
Church
Lancashire
BB5 4HU

Trustees and key management personnel

The trustees who served during the year were as follows:

Dr C Schmitgen (Chair) (resigned 1st of July 2024)

J G Cotton (Chair)

L Hogan

Mrs J Tregartha BA Hons-PGCE (resigned 27th of April 2024)

Mr J J Ashworth was appointed after the end of the financial year being reported on, but prior to the date of these financial statements.

Accountants

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
72/78 St. James Street
Burnley
Lancashire
BB11 1NH

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Action for Dementia was registered as a charitable incorporated organisation (CIO) on 11th November 2015 under the provisions of the Charities Act (Charity number: 1164348) and is governed by a trust deed dated 3rd July 2014.

Organisational structure

The Board currently consists of four trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The day to day running of the charity is undertaken by the trustee, J G Cotton. The Board meets three times a year to discuss the direction and progression of the charity, especially projects and how they are benefitting the community. All projects and events are organised and taken into the community by volunteers who report back to J G Cotton as the trustee running the operation on a regular basis.

Recruitment and appointment of new board members

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board either through volunteers or people they have met while working in the community. Such recruitment is based on their individual skills and empathy for the subject the Board provides appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- to raise awareness of the impact of dementia on affected patients and their families and carers.
- to improve the care and quality of life for people living with dementia and those who care for them.
- to facilitate improved care through enabling better and more specialised training for carers working with dementia.
- to work alongside other charities and organisations to support the improvement of existing services or projects and to develop new sustainable services and projects.
- to support research into dementia related care and development of treatment/care standards.

These services are offered on a charitable basis by the provision of grants, money items or services.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2022

ACHIEVEMENTS AND PERFORMANCE

Since its founding in November 2015 the charity's aim was to raise awareness of dementia and surrounding issues and to build trust and credibility within the community. The charity was very pro-active in these aims and provided information on the services, organisations, groups and projects available to those suffering from all stages of the condition.

FUTURE PLANS

It was the intention of the trustees to close the charity due to a lack of funding but following a change in some of the trustee board, the decision has been withdrawn and the charity will now continue to operate.

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

During the year ended 31st March 2023 incoming resources amounted to £601 (2022: £1,552). Resources expended amounted to £1,208 (2022: £2,561). The net result for the year was a deficit of £607 (2022: £1,009).

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's volunteers who have provided invaluable resources during this period of activity.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, 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 its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions.

The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Signature:



Name:

Justin Cotton

Date:

27/8/24

REPORT OF THE ACCOUNTANTS' TO THE TRUSTEES OF

ACTION FOR DEMENTIA

For the year ended 31st March 2023

In accordance with our terms of engagement we have prepared for your approval the financial statements of Action for Dementia for the year ended 31st March 2023 on pages 6 to 12 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, as trustees, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Action for Dementia and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourselves for our work or for this report.

You have approved the financial statements for the year ended 31st March 2023 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

A
AINSWORTHS LIMITED

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated: 27th AUGUST 2024

ACTION FOR DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income from:					
Donations	2	601	-	601	1,552
Charitable activities		-	-	-	-
Trading activities		-	-	-	-
Total incoming resources		601	-	601	1,552
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	1,208	-	1,208	2,561
Total expenditure		1,208	-	1,208	2,561
Net (outgoing)/incoming resources before other recognised gains/(losses)		(607)	-	(607)	(1,009)
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		(607)	-	(607)	(1,009)
Total funds brought forward		(1,952)	-	(1,952)	(943)
Total funds carried forward	8	(2,559)	-	(2,559)	(1,952)

All transactions relate to continuing operations.

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

ACTION FOR DEMENTIA

BALANCE SHEET

As at 31st March 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	6	-	54
Current assets			
Stocks		-	175
Debtors	7	-	-
Cash at bank and in hand		<u>114</u>	<u>-</u>
		114	175
Current liabilities			
Creditors: Amounts falling due within one year	8	<u>2,673</u>	<u>2,181</u>
Current assets less current liabilities		<u>(2,559)</u>	<u>(2,006)</u>
Net assets		<u>(2,559)</u>	<u>(1,952)</u>
Funds			
Restricted	9	-	-
Unrestricted	9	<u>(2,559)</u>	<u>(1,952)</u>
		<u>(2,559)</u>	<u>(1,952)</u>

These financial statements were approved by the Board of Trustees on 27/08/2024 and signed on its behalf by:

Signature: Justin Cotton

Name: Justin Cotton

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023

1. ACCOUNTING POLICIES

Statutory information

Action for Dementia is a charitable incorporated organisation (CIO) registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

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Action for Dementia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

1. ACCOUNTING POLICIES (Continued)

Expenditure

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Website	20% on cost
Fixtures, fittings and office equipment	20% on cost

Taxation

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

2. INCOME FROM DONATIONS

	2023 £	2022 £
Donations	601	1,552
Fundraising collections	-	-
	<u>601</u>	<u>1,552</u>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2023 £	2022 £
Donations	-	-	-	-
Events and festival expenses	-	-	-	-
Promotional expenses	175	-	175	350
Premises expenses and rent	-	-	-	-
Telephone	-	-	-	-
Travelling expenses	626	-	626	845
Postage, Printing and Stationery	-	-	-	-
Repairs and renewals	-	-	-	-
Training costs	-	-	-	-
Accountancy	342	-	342	300
Professional fees	-	-	-	-
Sundry expenses	-	-	-	-
Depreciation	54	-	54	256
Interest	11	-	11	13
Unreceipted expenditure (see note 4)	-	-	-	797
	<u>1,208</u>	<u>-</u>	<u>1,208</u>	<u>2,561</u>

4. UNRECEIPTED EXPENDITURE

Resources expended include an amount of £nil (2022: £797) spent as cash and bank payments that could not be vouched to supporting documentation i.e. invoices and receipts, and therefore could not be categorised nor verified as to what the expenditure relates to.

5. STAFF COSTS

The charity has no employees and the trustees have received neither remuneration nor reimbursement of expenses during the year.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

6. TANGIBLE FIXED ASSETS

	Website £	Fixtures and fittings £	Total £
Cost:			
At 1 st April 2022 and 31 st March 2023	987	828	1,815
Depreciation:			
At 1 st April 2022	987	774	1,761
Charge for the year	-	54	54
At 31 st March 2023	987	828	1,815
Net book value:			
At 31 st March 2023	-	-	-
At 31 st March 2022	-	54	54

7. DEBTORS

	2023 £	2022 £
Loan to J Cotton, trustee	-	-
	-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank overdraft	-	21
Trade creditors	-	740
Loan from J Cotton, trustee	191	20
Loan from Dr C Schmitgen, trustee	1,500	500
Accruals	982	900
	2,673	2,181

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

8. SUMMARY OF FUNDS

Analysis of assets and liabilities between funds:

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Fixed assets	-	-	-
Current assets	114	-	114
Current liabilities	(2,673)	-	(2,673)
	<u>(2,559)</u>	<u>-</u>	<u>(2,559)</u>

Movement in funds

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Balance brought forward	(1,952)	-	(1,952)
Net incoming/(outgoing) resources	(607)	-	(607)
Balance carried forward	<u>(2,559)</u>	<u>-</u>	<u>(2,559)</u>

9. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current nor previous reporting period.

Accounts



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

For the year ended 31st March 2022

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

ACTION FOR DEMENTIA

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ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES

For the year ended 31st March 2022

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st March 2022.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number

1164348

Registered address

Action for Dementia
Unit 2
Technology Centre
Bridge Street
Church
Lancashire
BB5 4HU

Trustees and key management personnel

The trustees who served during the year were as follows:

Dr C Schmitgen (Chair)
J G Cotton (Secretary)
L Hogan
Mrs J Tregartha BA Hons-PGCE (resigned 27th of April 2024)

Mr J J Ashworth was appointed after the end of the financial year being reported on, but prior to the date of these financial statements.

Accountants

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
72/78 St. James Street
Burnley
Lancashire
BB11 1NH

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Action for Dementia was registered as a charitable incorporated organisation (CIO) on 11th November 2015 under the provisions of the Charities Act (Charity number: 1164348) and is governed by a trust deed dated 3rd July 2014.

Organisational structure

The Board currently consists of four trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The day to day running of the charity is undertaken by the trustee, J G Cotton. The Board meets three times a year to discuss the direction and progression of the charity, especially projects and how they are benefitting the community. All projects and events are organised and taken into the community by volunteers who report back to J G Cotton as the trustee running the operation on a regular basis.

Recruitment and appointment of new board members

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board either through volunteers or people they have met while working in the community. Such recruitment is based on their individual skills and empathy for the subject the Board provides appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- to raise awareness of the impact of dementia on affected patients and their families and carers.
- to improve the care and quality of life for people living with dementia and those who care for them.
- to facilitate improved care through enabling better and more specialised training for carers working with dementia.
- to work alongside other charities and organisations to support the improvement of existing services or projects and to develop new sustainable services and projects.
- to support research into dementia related care and development of treatment/care standards.

These services are offered on a charitable basis by the provision of grants, money items or services.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2022

ACHIEVEMENTS AND PERFORMANCE

Since its founding in November 2015 the charity's aim was to raise awareness of dementia and surrounding issues and to build trust and credibility within the community. The charity was very pro-active in these aims and provided information on the services, organisations, groups and projects available to those suffering from all stages of the condition.

FUTURE PLANS

The operations of the charity have now ceased and the charity will be closed in the near future.

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

During the year ended 31st March 2022 incoming resources amounted to £1,552 (2021: £1,278). Resources expended amounted to £2,561 (2021: £2,875). The net result for the year was a deficit of £1,009 (2021: £1,597).

Resources expended include an amount of £797 (2021: £3,405) spent as cash and bank payments that could not be vouched to supporting documentation i.e. invoices and receipts, and therefore could not be categorised nor verified as to what the expenditure relates to. The board of trustees has undertaken all reasonable steps to secure documentation and explanation for these amounts from the secretary, J G Cotton. The trustees have been assured that this expenditure is relating to the running of the charity and J G Cotton, as the secretary and treasurer, assumes responsibility for these monies and the correctness of the expenditure in relation to the aims of the charity.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's volunteers who have provided invaluable resources during this period of activity.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, 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 its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions.

The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Signature:

Name: Justin Cotton

Date: 17th May 2024

REPORT OF THE ACCOUNTANTS' TO THE TRUSTEES OF

ACTION FOR DEMENTIA

For the year ended 31st March 2022

In accordance with our terms of engagement we have prepared for your approval the financial statements of Action for Dementia for the year ended 31st March 2022 on pages 6 to 12 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, as trustees, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Action for Dementia and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourselves for our work or for this report.

You have approved the financial statements for the year ended 31st March 2022 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated: 17th May 2024

ACTION FOR DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income from:					
Donations	2	1,552	-	1,552	1,278
Charitable activities		-	-	-	-
Trading activities		-	-	-	-
Total incoming resources		1,552	-	1,552	1,278
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	2,561	-	2,561	2,875
Total expenditure		2,561	-	2,561	2,875
Net (outgoing)/incoming resources before other recognised gains/(losses)		(1,009)	-	(1,009)	(1,597)
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		(1,009)	-	(1,009)	(1,597)
Total funds brought forward		(943)	-	(943)	654
Total funds carried forward	8	(1,952)	-	(1,952)	(943)

All transactions relate to continuing operations.

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

ACTION FOR DEMENTIA

BALANCE SHEET

As at 31st March 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	6	54	310
Current assets			
Stocks		175	525
Debtors	7	-	-
Cash at bank and in hand		-	-
		<u>175</u>	<u>525</u>
Current liabilities			
Creditors: Amounts falling due within one year	8	<u>2,181</u>	<u>1,778</u>
Current assets less current liabilities		<u>(2,006)</u>	<u>(1,253)</u>
Net assets		<u>(1,952)</u>	<u>(943)</u>
Funds			
Restricted	9	-	-
Unrestricted	9	<u>(1,952)</u>	<u>(943)</u>
		<u>(1,952)</u>	<u>(943)</u>

These financial statements were approved by the Board of Trustees on 17th May 2024 and signed on its behalf by:

Signature:

Name: Justin Cotton

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2022

1. ACCOUNTING POLICIES

Statutory information

Action for Dementia is a charitable incorporated organisation (CIO) registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

The financial statements have been prepared to give a ‘true and fair view’ and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Action for Dementia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2022

1. ACCOUNTING POLICIES (Continued)

Expenditure

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Website	20% on cost
Fixtures, fittings and office equipment	20% on cost

Taxation

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2022

2. INCOME FROM DONATIONS

	2022 £	2021 £
Donations	1,552	1,278
Fundraising collections	-	-
	<u>1,552</u>	<u>1,278</u>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2022 £	2021 £
Donations	-	-	-	(3,300)
Events and festival expenses	-	-	-	-
Promotional expenses	350	-	350	525
Premises expenses and rent	-	-	-	-
Telephone	-	-	-	544
Travelling expenses	845	-	845	1,027
Postage, Printing and Stationery	-	-	-	-
Repairs and renewals	-	-	-	-
Training costs	-	-	-	-
Accountancy	300	-	300	300
Professional fees	-	-	-	-
Sundry expenses	-	-	-	-
Depreciation	256	-	256	363
Interest	13	-	13	11
Unsubstantiated expenditure (see note 4)	797	-	797	3,405
	<u>2,561</u>	<u>-</u>	<u>2,561</u>	<u>2,875</u>

4. UNSUBSTANTIATED EXPENDITURE

Resources expended include an amount of £797 (2021: £3,405) spent as cash and bank payments that could not be vouched to supporting documentation i.e. invoices and receipts, and therefore could not be categorised nor verified as to what the expenditure relates to. The board of trustees has undertaken all reasonable steps to secure documentation and explanation for these amounts from the secretary, J G Cotton. The trustees have been assured that this expenditure is relating to the running of the charity and J G Cotton, as the secretary and treasurer, assumes responsibility for these monies and the correctness of the expenditure in relation to the aims of the charity.

5. STAFF COSTS

The charity has no employees and the trustees have received neither remuneration nor reimbursement of expenses during the year.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31st March 2022

6. TANGIBLE FIXED ASSETS

	Website £	Fixtures and fittings £	Total £
Cost:			
At 1 st April 2021 and 31 st March 2022	987	828	1,815
Depreciation:			
At 1 st April 2021	897	608	1,505
Charge for the year	90	166	256
At 31 st March 2022	987	774	1,761
Net book value:			
At 31 st March 2022	-	54	54
At 31 st March 2021	90	220	310

7. DEBTORS

	2022 £	2020 £
Loan to J Cotton, trustee	-	-
	-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank overdraft	21	88
Trade creditors	740	740
Loan from J Cotton, trustee	20	100
Loan from Dr C Schmitgen, trustee	500	250
Accruals	900	600
	2,181	1,778

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2022

8. SUMMARY OF FUNDS

Analysis of assets and liabilities between funds:

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Fixed assets	54	-	54
Current assets	175	-	175
Current liabilities	(2,181)	-	(2,181)
	<u>(1,952)</u>	<u>-</u>	<u>(1,952)</u>

Movement in funds

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Balance brought forward	(943)	-	(943)
Net incoming/(outgoing) resources	(1,009)	-	(1,009)
Balance carried forward	<u>(1,952)</u>	<u>-</u>	<u>(1,952)</u>

Unrestricted funds represent surplus donations and other incoming resources receivable in excess of outgoing resources payable and available for use by the trustees in accordance with the charitable objects.

9. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current nor previous reporting period.

Accounts



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS**

For the year ended 31st March 2021

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

ACTION FOR DEMENTIA

CONTENTS OF THE FINANCIAL STATEMENTS **For the year ended 31st March 2021**

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ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES

For the year ended 31st March 2021

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st March 2021.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number

1164348

Registered address

Action for Dementia
Unit 2
Technology Centre
Bridge Street
Church
Lancashire
BB5 4HU

Trustees and key management personnel

The trustees who served during the year were as follows:

Dr C Schmitgen (Chair)

J G Cotton (Secretary)

L Hogan

Mrs J Tregartha BA Hons-PGCE (resigned 27th of April 2024)

Mr J J Ashworth was appointed after the end of the financial year being reported on, but prior to the date of these financial statements.

Accountants

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
72/78 St. James Street
Burnley
Lancashire
BB11 1NH

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Action for Dementia was registered as a charitable incorporated organisation (CIO) on 11th November 2015 under the provisions of the Charities Act (Charity number: 1164348) and is governed by a trust deed dated 3rd July 2014.

Organisational structure

The Board currently consists of four trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The day to day running of the charity is undertaken by the trustee, J G Cotton. The Board meets three times a year to discuss the direction and progression of the charity, especially projects and how they are benefitting the community. All projects and events are organised and taken into the community by volunteers who report back to J G Cotton as the trustee running the operation on a regular basis.

Recruitment and appointment of new board members

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board either through volunteers or people they have met while working in the community. Such recruitment is based on their individual skills and empathy for the subject the Board provides appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- to raise awareness of the impact of dementia on affected patients and their families and carers.
- to improve the care and quality of life for people living with dementia and those who care for them.
- to facilitate improved care through enabling better and more specialised training for carers working with dementia.
- to work alongside other charities and organisations to support the improvement of existing services or projects and to develop new sustainable services and projects.
- to support research into dementia related care and development of treatment/care standards.

These services are offered on a charitable basis by the provision of grants, money items or services.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2021

ACHIEVEMENTS AND PERFORMANCE

Since its founding in November 2015 the charity's aim was to raise awareness of dementia and surrounding issues and to build trust and credibility within the community. The charity was very pro-active in these aims and provided information on the services, organisations, groups and projects available to those suffering from all stages of the condition.

FUTURE PLANS

The operations of the charity have now ceased and the charity will be closed in the near future.

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

During the year ended 31st March 2021 incoming resources amounted to £1,278 (2020: £15,069) of which £nil (2020: £10,000) was by way of grant awards. Resources expended amounted to £2,875 (2020: £15,161). The net result for the year was a deficit of £1,597 (2020: £92).

Resources expended include an amount of £3,405 (2020: £10,961) was spent as cash and bank payments that could not be vouched to supporting documentation i.e. invoices and receipts, and therefore could not be categorised nor verified as to what the expenditure relates to. The board of trustees has undertaken all reasonable steps to secure documentation and explanation for these amounts from the secretary, J G Cotton. The trustees have been assured that this expenditure is relating to the running of the charity and J G Cotton, as the secretary and treasurer, assumes responsibility for these monies and the correctness of the expenditure in relation to the aims of the charity.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's volunteers who have provided invaluable resources during this period of activity.

ACTION FOR DEMENTIA

REPORT OF THE TRUSTEES (CONTINUED)

For the year ended 31st March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, 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 its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions.

The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Signature:

Name: Justin Cotton

Date: 17th May 2024

REPORT OF THE ACCOUNTANTS' TO THE TRUSTEES OF

ACTION FOR DEMENTIA

For the year ended 31st March 2021

In accordance with our terms of engagement we have prepared for your approval the financial statements of Action for Dementia for the year ended 31st March 2021 on pages 6 to 12 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, as trustees, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Action for Dementia and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourselves for our work or for this report.

You have approved the financial statements for the year ended 31st March 2021 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated: 17th May 2024

ACTION FOR DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income from:					
Donations	2	1,278	-	1,278	5,069
Charitable activities		-	-	-	10,000
Trading activities		-	-	-	-
Total incoming resources		1,278	-	1,278	15,069
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	3	2,875	-	2,875	15,161
Total expenditure		2,875	-	2,875	15,161
Net (outgoing)/incoming resources before other recognised gains/(losses)		(1,597)	-	(1,597)	(92)
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		(1,597)	-	(1,597)	(92)
Total funds brought forward		654	-	654	746
Total funds carried forward	8	(943)	-	(943)	654

All transactions relate to continuing operations.

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

ACTION FOR DEMENTIA

BALANCE SHEET

As at 31st March 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	6	310	673
Current assets			
Stocks		525	1,050
Debtors	7	-	339
Cash at bank and in hand		-	-
		<u>525</u>	<u>1,389</u>
Current liabilities			
Creditors: Amounts falling due within one year	8	<u>1,778</u>	<u>1,408</u>
Current assets less current liabilities		<u>(1,253)</u>	<u>(19)</u>
Net assets		<u>(943)</u>	<u>654</u>
Funds			
Restricted	9	-	-
Unrestricted	9	<u>(943)</u>	<u>654</u>
		<u>(943)</u>	<u>654</u>

These financial statements were approved by the Board of Trustees on 17th May 2024 and signed on its behalf by:

Signature:

Name: Justin Cotton

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021

1. ACCOUNTING POLICIES

Statutory information

Action for Dementia is a charitable incorporated organisation (CIO) registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

The financial statements have been prepared to give a ‘true and fair view’ and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

Action for Dementia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2021

1. ACCOUNTING POLICIES (Continued)

Expenditure

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Website	20% on cost
Fixtures, fittings and office equipment	20% on cost

Taxation

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2021

2. INCOME FROM DONATIONS

	2021	2020
	£	£
Donations	1,278	5,069
Fundraising collections	-	-
	<u>1,278</u>	<u>5,069</u>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Donations	(3,300)	-	(3,300)	-
Events and festival expenses	-	-	-	50
Promotional expenses	525	-	525	700
Premises expenses and rent	-	-	-	1,625
Telephone	544	-	544	540
Travelling expenses	1,027	-	1,027	-
Postage, Printing and Stationery	-	-	-	250
Repairs and renewals	-	-	-	80
Training costs	-	-	-	-
Accountancy	300	-	300	330
Professional fees	-	-	-	82
Sundry expenses	-	-	-	127
Depreciation	363	-	363	363
Interest	11	-	11	53
Unsubstantiated expenditure (see note 4)	3,405	-	3,405	10,961
	<u>2,875</u>	<u>-</u>	<u>2,875</u>	<u>15,161</u>

4. UNSUBSTANTIATED EXPENDITURE

During the year, an amount of £3,405 (2020: £10,961) was spent as cash and bank payments that could not be vouched to supporting documentation i.e. invoices and receipts, and therefore could not be categorised nor verified as to what the expenditure relates to. Resources expended include an amount of £3,405 (2020: £10,961) was spent as cash and bank payments that could not be vouched to supporting documentation i.e. invoices and receipts, and therefore could not be categorised nor verified as to what the expenditure relates to. The board of trustees has undertaken all reasonable steps to secure documentation and explanation for these amounts from the secretary, J G Cotton. The trustees have been assured that this expenditure is relating to the running of the charity and J G Cotton, as the secretary and treasurer, assumes responsibility for these monies and the correctness of the expenditure in relation to the aims of the charity.

5. STAFF COSTS

The charity has no employees and the trustees have received neither remuneration nor reimbursement of expenses during the year.

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 31st March 2021

6. TANGIBLE FIXED ASSETS

	Website £	Fixtures and fittings £	Total £
Cost:			
At 1 st April 2020 and 31 st March 2021	987	828	1,815
Depreciation:			
At 1 st April 2020	700	442	1,142
Charge for the year	197	166	363
At 31 st March 2021	897	608	1,505
Net book value:			
At 31 st March 2021	90	220	310
At 31 st March 2020	287	386	673

7. DEBTORS

	2021 £	2020 £
Loan to J Cotton, trustee	-	339
	-	339

The above loan is unsecured, interest free and repayable on demand.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank overdraft	88	33
Trade creditors	740	825
Loan from J Cotton, trustee	100	-
Loan from Dr C Schmitgen, trustee	250	250
Accruals	600	300
	1,778	1,408

ACTION FOR DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2021

9. SUMMARY OF FUNDS

Analysis of assets and liabilities between funds:

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed assets	310	-	310
Current assets	525	-	525
Current liabilities	(1,778)	-	(1,778)
	<u>(943)</u>	<u>-</u>	<u>(943)</u>

Movement in funds

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Balance brought forward	654	-	654
Net incoming/(outgoing) resources	(1,597)	-	(1,597)
Balance carried forward	<u>(943)</u>	<u>-</u>	<u>(943)</u>

Unrestricted funds represent surplus donations and other incoming resources receivable in excess of outgoing resources payable and available for use by the trustees in accordance with the charitable objects.

10. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current nor previous reporting period.