

**Charity registration number 1168397**

**Company registration number 09913673 (England and Wales)**

**DEMENTIA CLUB UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# DEMENTIA CLUB UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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|-----------------------------|---|
| <b>Trustees</b>             | L Rutter<br>M Rutter<br>A Parker<br>N Rutter<br>V Chodosh<br>D Longstaff  |
| <b>Charity number</b>       | 1168397   |
| <b>Company number</b>       | 09913673  |
| <b>Principal address</b>    | 6 Kingswood Close<br>London<br>N20 9PX  |
| <b>Registered office</b>    | Churchill House<br>137-139 Brent Street<br>London<br>NW4 4DJ  |
| <b>Independent examiner</b> | Anthony Epstein FCA<br>Paragon Partners Limited<br>Churchill House<br>137 - 139 Brent Street<br>London<br>NW4 4DJ |

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# DEMENTIA CLUB UK

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 2       |
| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the financial statements | 6 - 9       |

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# DEMENTIA CLUB UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### Objectives and activities

The charity's objects are:

(1) to promote good health and relieve need by: (i) providing support to persons living with dementia, their families and carers, including by providing advice, support and information; (ii) disseminating information and advice to persons living with dementia/alzheimer, their families and carers in order to improve their understanding and to enhance coping strategies; (iii) raising awareness of the symptoms and needs of persons living with dementia/alzheimer in the wider community; (iv) supporting research that includes the impact of gentle movement and exercise in relation to dementia and alzheimer's; and (v) providing experience-based and bespoke training for carers working with persons living with dementia/alzheimer.

(2) to advance the education of the public about dementia and about care and support for people living with dementia, their families and carers.

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

### Achievements and performance

People are slowly feeling more confident after the pandemic, and more people attending the dementia clubs without wearing masks. We are now running 6 dementia clubs. We started the year with 4 zoom sessions every week but as more people were now starting to attend the venues, less people were joining the zoom sessions as they preferred to get back to physically meeting people.

The zoom sessions were a life saver during the pandemic, and we are so pleased to have helped so many people who were isolated and lonely.

We continue to work with our Partners - Barnet Carers and WALFINCH.

We have always used the carer group sessions which meet every week on Tuesday evenings, not only for carers coming together from around the country to meet online to chat and raise their problems but also used the sessions to provide training and interesting speakers who could provide advice and information.

We discovered through the carers group sessions that there was a great need for carers to have a better understanding about dementia and therefore we put together training material which has been CPD certified, to provide one hour online and face to face training about 'Understanding Dementia' to individuals and organisations. Our training proved very successful, and feedback received from people on our course said how different and very informative our training course is from other courses. With more people diagnosed with dementia every day, there is still a lot of stigma associated with dementia.

Barnet Council approached us and Dementia Club UK were successful in winning the bid and were commissioned by Barnet Council to deliver our training to all organisations, businesses, faith communities and retail from September 2022 to March 2023. We are delighted to have this opportunity especially as this is one of our charitable mission statements.

The training courses were one-hour online courses via either Teams or Zoom and people were able to book through Eventbrite.

# DEMENTIA CLUB UK

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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Our training course is very in depth providing a good understanding about dementia with examples. The aim of the training is to make more dementia champions and for organisations to become Dementia Friendly. Although the training is officially only for the borough of Barnet, we sometimes had people and organisations joining from other Boroughs in other parts of the country and also from abroad – New Zealand, Canada, USA, Australia and Germany!! The feedback we received was excellent – people saying they have learnt so much.

Our Trustee Doctor Angela continues to provide medical advice to our members when required and taking blood pressures.

We also continue to provide outings every year which members really look forward.

I continue to receive referrals every week from Barnet Hospital Springwell Centre and occasionally receive referrals from Social Prescribers at GP surgeries and also from Age UK.

### Financial review

The charity's income is mainly derived from donations received. The statement of Financial Activities shows donations received of £48,507 and a net income over expenditure of £4,512 for the period. The trustees expect an increase in donations in the coming year.

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

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

### Structure, governance and management

The charity is a company limited by guarantee without share capital use of "Limited" exemption as established by memorandum and articles incorporated on 11 December 2015 as amended by a special resolution registered at companies house on 18 July 2016.

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

L Rutter  
M Rutter  
A Parker  
N Rutter  
V Chodosh  
D Longstaff

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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



**L Rutter**  
Trustee

Dated: 22 September 2023

# DEMENTIA CLUB UK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEMENTIA CLUB UK

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I report to the trustees on my examination of the financial statements of Dementia Club UK (the charity) for the year ended 31 December 2022.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Anthony Epstein FCA

Paragon Partners Limited  
Churchill House  
137 - 139 Brent Street  
London  
NW4 4DJ

Dated: 22 September 2023

# DEMENTIA CLUB UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

|   | Notes | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|---|-------|---------------------------------|---------------------------------|
| <b>Income from:</b>                                       |       |                                 |                                 |
| Donations and activities                                  | 3     | 48,010                          | 27,267                          |
| Investments   | 4     | 496                             | -                               |
| <b>Total income</b>                                       |       | <u>48,506</u>                   | <u>27,267</u>                   |
| <b>Expenditure on:</b>                                    |       |                                 |                                 |
| Charitable activities                                     | 5     | 39,607                          | 17,856                          |
| Support costs   | 7     | 4,387                           | 3,516                           |
| <b>Total expenditure</b>                                  |       | <u>43,994</u>                   | <u>21,372</u>                   |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 4,512                           | 5,895                           |
| Fund balances at 1 January 2022                           |       | <u>56,357</u>                   | <u>50,462</u>                   |
| <b>Fund balances at 31 December 2022</b>                  |       | <u><u>60,869</u></u>            | <u><u>56,357</u></u>            |

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

All income and expenditure derive from continuing activities.

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

# DEMENTIA CLUB UK

## BALANCE SHEET

AS AT 31 DECEMBER 2022

|                          | Notes | 2022<br>£     | £             | 2021<br>£     | £             |
|--------------------------|-------|---------------|---------------|---------------|---------------|
| <b>Current assets</b>    |       |               |               |               |               |
| Debtors                  | 10    | -             |               | 228           |               |
| Cash at bank and in hand |       | 60,869        |               | 56,129        |               |
|                          |       | <u>60,869</u> |               | <u>56,357</u> |               |
| Net current assets       |       |               | 60,869        |               | 56,357        |
| <b>Income funds</b>      |       |               |               |               |               |
| Unrestricted funds       |       |               | 60,869        |               | 56,357        |
|                          |       |               | <u>60,869</u> |               | <u>56,357</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

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

The financial statements were approved by the Trustees on 22 September 2023



L Rutter  
Trustee

Company registration number 09913673



# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Dementia Club UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Churchill House, 137-139 Brent Street, London, NW4 4DJ.

#### 1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

#### 1.4 Income

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

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

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

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.6 Cash and cash equivalents

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

#### 1.7 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

##### **Derecognition of financial liabilities**

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

### 2 Critical accounting estimates and judgements

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

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

# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and activities

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2022               | 2021               |
|                     | £                  | £                  |
| Donations and gifts | 48,010             | 27,267             |

### 4 Investments

|                                | Unrestricted funds | Total |
|--------------------------------|--------------------|-------|
|                                | 2022               | 2021  |
|                                | £                  | £     |
| Income from listed investments | 496                | -     |

### 5 Charitable activities

|                       | 2022   | 2021   |
|-----------------------|--------|--------|
|                       | £      | £      |
| Activities and events | 39,607 | 17,856 |

### 6 Trustees

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

### 7 Support costs

|                         | Unrestricted funds | Total |
|-------------------------|--------------------|-------|
|                         | 2022               | 2021  |
|                         | £                  | £     |
| Administrative expenses | 4,387              | 3,516 |
|                         | 4,387              | 3,516 |

# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Employees

The average monthly number of employees during the year was:

|            | 2022<br>Number | 2021<br>Number |
|------------|----------------|----------------|
| Volunteers | <u>11</u>      | <u>11</u>      |

### 9 Taxation

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

### 10 Debtors

|                                      | 2022<br>£ | 2021<br>£  |
|--------------------------------------|-----------|------------|
| Amounts falling due within one year: |           |            |
| Other debtors                        | <u>-</u>  | <u>228</u> |

### 11 Related party transactions

There were no disclosable related party transactions during the year (2021- none).