

**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 2023**

# DEMENTIA CLUB UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# DEMENTIA CLUB UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

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

We continue to run successfully 6 dementia club sessions at various venues in the borough of Barnet All our sessions are very popular and well attended.

The carers group meetings meet every week on Tuesday evenings from 7.00pm to 8.30pm and more people are joining from around the country. People find the sessions so helpful and informative as carers sometimes share their stories and talk about any challenges, issues or even good news which other carers will also find helpful. I also sometimes invite speakers for the carers group for example from the council, legal consultants to talk about Wills and lasting Power of Attorney and also Accountants to provide advice and information for the carers. Our partners - Barnet Carers and WALFINCH also continue to support and work with us.

Our training with Barnet Council has been very successful and people continue to book online and face to face training through Eventbrite. Our members from the carers group have also completed the training and this has helped them to have a better understanding about dementia. Our CPD certified training has been delivered to many organisations, businesses, health organisations, care homes and also face to face training at Bus depots and Fire Stations. Our training is not only providing certificates to organisations confirming that they are 'Working towards becoming Dementia Friendly' which is what the Mayor of London is trying to promote but also individuals are receiving certificates to confirm that they are now dementia champions. We have also started to include in the training prevention strategies which provide information on how and what we can do to prevent most diseases to live a healthier life. The increase in strokes and diabetes 2 is a huge concern especially as diabetes can lead to dementia. My training goes into very in-depth details about what foods we should eat, lifestyle changes we can consider. All information in my training is backed by research Papers.

One of our doctors has now retired but continues to attend sessions sometimes. We have another doctor who provides medical advice to our members when required and attends a few of the sessions and takes blood pressures and also hearing checks.

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

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.

# DEMENTIA CLUB UK

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

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Financial review

The charity's income is mainly derived from donations received. The statement of Financial Activities shows donations received of £46,312 and a net expenditure over income of £3,757 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: 24 September 2024

# 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 2023.

### **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: 24 September 2024

# DEMENTIA CLUB UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	3	46,216	48,010
Investments	4	96	496
<b>Total income</b>		<u>46,312</u>	<u>48,506</u>
<b>Expenditure on:</b>			
Charitable activities	5	33,709	39,607
Other expenditure	7	16,360	4,387
<b>Total expenditure</b>		<u>50,069</u>	<u>43,994</u>
<b>Net income/(expenditure) and movement in funds</b>		(3,757)	4,512
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		<u>60,869</u>	<u>56,357</u>
<b>Fund balances at 31 December 2023</b>		<u>57,112</u>	<u>60,869</u>

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

# DEMENTIA CLUB UK

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		57,112		60,869	
		<u>57,112</u>		<u>60,869</u>	
<b>Net current assets</b>			57,112		60,869
			<u>57,112</u>		<u>60,869</u>
<b>Net assets excluding pension liability</b>			57,112		60,869
			<u>57,112</u>		<u>60,869</u>
			<u>57,112</u>		<u>60,869</u>
<b>The funds of the charity</b>					
Unrestricted funds			57,112		60,869
			<u>57,112</u>		<u>60,869</u>
			<u>57,112</u>		<u>60,869</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 2023.

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 24 September 2024



L Rutter  
Trustee

Company registration number 09913673 (England and Wales)



# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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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 2023

### 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.

##### **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.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	30,252	48,010
General grants received	15,964	-
	<u>46,216</u>	<u>48,010</u>

# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	96	496

### 5 Charitable activities

	2023 £	2022 £
Activities and events	33,709	39,607

### 6 Trustees

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

### 7 Support costs

	Unrestricted funds 2023 £	Total 2022 £
Administrative expenses	16,360	4,387
	16,360	4,387

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Volunteers	11	11

### 9 Taxation

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

# DEMENTIA CLUB UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Unrestricted funds

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

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	60,869	46,312	(50,069)	57,112
	<u>60,869</u>	<u>46,312</u>	<u>(50,069)</u>	<u>57,112</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	£	£	£	£
General funds	56,357	48,506	(43,994)	60,869
	<u>56,357</u>	<u>48,506</u>	<u>(43,994)</u>	<u>60,869</u>

### 11 Related party transactions

There were no disclosable related party transactions during the year (2022- none).