

THE ORCHARD DEMENTIA CENTRE

England & Wales · Charity number 1168801

Details

Status Registered

Legal form CIO

Registered 2016-08-16

Register [View on the Charity Commission register](#)

Contact

Address The Orchard Dementia Centre
Staines Lane
Chertsey
KT16 8PS

Phone 01932 561245

Email info@orcharddementiacentre.co.uk

Website www.orcharddementiacentre.co.uk

Activities

Objects: TO SUPPORT PERSONS SUFFERING FROM DEMENTIA AND THEIR CARERS BY THE PROVISION OF RELIEF AND DAY CARE FACILITIES, WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS, FOR THE PUBLIC BENEFIT IN THE PARISH OF CHERTSEY AND SURROUNDING AREAS BY SUCH MEANS AS ARE EXCLUSIVELY CHARITABLE.

Activities: We provide day centre care for the those living with all forms of dementia; from early onset through to advanced stages. Activities and the environment are designed to provide stimulation to our clients to help them maintain their independence and delay progression of symptoms. In addition we provide support for families & carers, and help signpost for further support & available services.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Elderly/old People, Other Defined Groups

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£352,066	£347,009	-	-
2024-09-30	£357,125	£324,835	-	-
2023-09-30	£309,653	£275,541	-	-
2022-09-30	£273,553	£243,497	-	-
2021-09-30	£189,599	£182,154	-	-
2020-09-30	£201,048	£227,430	-	-

Trustees

Name	Role	Appointed
DAVID SHEPHERD	Chair	2016-07-11
CHRISTOPHER BACK		2016-07-11
Elizabeth Anne Neary		2020-03-01
Margaret Theresa Harnden		2024-11-18
Mek Rahmani		2020-03-01
Niki Thompson		2017-09-30

THE ORCHARD DEMENTIA CENTRE

England & Wales - Charity number 1168801

Accounts

REGISTERED CHARITY NUMBER: 1168801

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2025
for
The Orchard Dementia Centre**

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre

**Contents of the Financial Statements
For The Year Ended 30 September 2025**

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The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to support persons suffering from dementia and their carers by the provision of relief and day care facilities, with the objective of improving the conditions of life for such persons, for the public benefit in the parish of Chertsey and surrounding areas by such means as are exclusively charitable.

Significant activities

Provision of:

Day centre respite care for those living with dementia

Signposting and support for carers and families

Safeguarding of vulnerable adults

Provision of stimulating activities to promote independent living and retention of life skills

Promotion of retention of social skills

Provide support and advice for carers

Volunteers

We continue to be immensely grateful to all our loyal volunteers some who have been with us for several years, and without whom it would be impossible to offer such a caring, loving and professional environment for carers of those living with dementia. Our volunteers take on many roles within TODC, from handyman, maintenance, meals preparation and service, joining on days out, arranging and participating in entertainment and overall care and wellbeing.

The continued support of volunteers is crucial for TODC to be able to continue to provide such high standards of care for everyone.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our ninth year began where the previous year left off. We continue to be in a good financial position, our staffing levels are more than adequate, and we have taken on new staff throughout the year as required. We continue to have the support of many volunteers and we are confident of another successful year ahead.

The centre continues to be managed very professionally by Matthew and Shirley, and they have the full support of all the Trustees. The Trustees would like to register their thanks to them both for their dedication and passion to ensure that TODC is the best it could be over the past 9 years..

As members of staff and volunteers have left TODC throughout the year we have been able to replace them with dedicated and diligent people, being able to employ some younger members to our team which will bode well for the future of the centre.

Due to the increases in both the national minimum wage and employer's NI contributions, we may have to increase our charges again in the new year. This will enable us to continue to provide the levels of service which we are immensely proud of, whilst at the same time paying our staff above the minimum wage and importantly, we will still be extremely competitive within our sector for dementia day care facilities.

The future of TODC remains very positive and we look forward to our 10th year in 2026.

The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2025

FINANCIAL REVIEW

Reserves policy

The Charity's policy on reserves is to establish a fund which amounts to 12 months worth of costs (fixed and variable). This amounts to circa £210,000. Our current reserves are very slightly higher.

The charity exists for and is funded by the service users; and whilst not for profit; it is run on a commercial basis being able to sustain itself without the reliance on charitable donations or additional fund raising.

Any donations and or funds are used exclusively for the direct benefit of our clients, on events, day trips, centre improvements and additional equipment as needed.

We are financially stable and see no reason why this will not continue in the future as the needs of our services continue to be in high demand..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 27 July 2016. It is a registered charity, number 1168801.

Recruitment and appointment of new trustees

Trustees are selected and invited to join the board of Trustees by existing Trustees, and the appointment of Trustees is vested with the Trustees. Key positions of Treasurer and Chair are also elected by fellow trustees.

Organisational structure

The day to day management of the charity is overseen by the Trustees who delegate authority to the centre manager and deputy manager.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168801

Principal address

Staines Lane
Chertsey
Surrey
KT16 8PS

Trustees

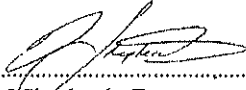
D J Shepherd Chair
N Thompson Treasurer
C V Back Secretary
M Rahmani
E A Neary
M T Harnden (appointed 18.11.24)

Independent Examiner

Susan M Keane FCA
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2025

Approved by order of the board of trustees on 27 April 2026 and signed on its behalf by:


.....
D J Shepherd - Trustee

**Independent Examiner's Report to the Trustees of
The Orchard Dementia Centre**

Independent examiner's report to the trustees of The Orchard Dementia Centre

I report to the charity trustees on my examination of the accounts of The Orchard Dementia Centre (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Susan M Keane FCA

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 16th May 2026

The Orchard Dementia Centre
Statement of Financial Activities
For The Year Ended 30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,064	19,400	28,464	57,151
Charitable activities					
Day Centre		318,380	-	318,380	294,636
Investment income	2	5,222	-	5,222	5,338
Total		<u>332,666</u>	<u>19,400</u>	<u>352,066</u>	<u>357,125</u>
EXPENDITURE ON					
Charitable activities					
Day Centre		257,809	33,305	291,114	261,685
Support Costs		55,895	-	55,895	63,150
Total		<u>313,704</u>	<u>33,305</u>	<u>347,009</u>	<u>324,835</u>
NET INCOME/(EXPENDITURE)		18,962	(13,905)	5,057	32,290
RECONCILIATION OF FUNDS					
Total funds brought forward		235,805	35,057	270,862	238,572
TOTAL FUNDS CARRIED FORWARD		<u><u>254,767</u></u>	<u><u>21,152</u></u>	<u><u>275,919</u></u>	<u><u>270,862</u></u>

The notes form part of these financial statements

The Orchard Dementia Centre

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	8	521	6,904	7,425	10,733
CURRENT ASSETS					
Debtors	9	31,250	1,380	32,630	30,772
Cash at bank and in hand		231,640	12,868	244,508	239,384
		<u>262,890</u>	<u>14,248</u>	<u>277,138</u>	<u>270,156</u>
CREDITORS					
Amounts falling due within one year	10	(8,644)	-	(8,644)	(10,027)
NET CURRENT ASSETS					
		<u>254,246</u>	<u>14,248</u>	<u>268,494</u>	<u>260,129</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>254,767</u>	<u>21,152</u>	<u>275,919</u>	<u>270,862</u>
NET ASSETS					
		<u>254,767</u>	<u>21,152</u>	<u>275,919</u>	<u>270,862</u>
FUNDS					
Unrestricted funds	11			254,767	235,805
Restricted funds				21,152	35,057
TOTAL FUNDS					
				<u>275,919</u>	<u>270,862</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2026 and were signed on its behalf by:


D.J. Shepherd - Trustee

The notes form part of these financial statements

The Orchard Dementia Centre
Notes to the Financial Statements
For The Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Orchard Dementia Centre

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2025**

2. INVESTMENT INCOME		30.9.25	30.9.24
		£	£
Deposit account interest		<u>5,222</u>	<u>5,338</u>

3. SUPPORT COSTS		Management	Governance	
		£	costs	Totals
Day Centre		4,864	1,740	6,604
Support Costs		<u>55,895</u>	-	<u>55,895</u>
		<u>60,759</u>	<u>1,740</u>	<u>62,499</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

5. STAFF COSTS

The key management personnel of the charity comprise the manager and deputy manager. The total remuneration of the key management personnel of the charity amounted to £56,717 (2024: £53,970).

The average number of employees during the year was 14 (2024: 13).

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,150	39,001	57,151
Charitable activities			
Day Centre	294,636	-	294,636
Investment income	<u>5,338</u>	-	<u>5,338</u>
Total	<u>318,124</u>	<u>39,001</u>	<u>357,125</u>
EXPENDITURE ON			
Charitable activities			
Day Centre	242,713	18,972	261,685
Support Costs	<u>58,385</u>	<u>4,765</u>	<u>63,150</u>
Total	<u>301,098</u>	<u>23,737</u>	<u>324,835</u>
NET INCOME	17,026	15,264	32,290

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	218,779	19,793	238,572
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>235,805</u>	<u>35,057</u>	<u>270,862</u>

7. RESTRICTED FUNDS

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and this has now been fully depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which were purchased in 2020 and are being depreciated over the useful life of the asset.

In 2022 a further contribution of £2,415 was received towards a Sensory Table. Expenditure amounted to £5,940 on trips out, core costs, covid control and depreciation on restricted assets.

In 2023 a grant of £20,000 was received for new equipment, day trips for clients and new blinds. Details of the amounts spent are shown in note 11.

In 2024, grants totalling £39,000 were received for a staff christmas party, new carpets, staff training, trips, entertainment, a new defibrillator and a new boiler.

The balance of Restricted Funds is also shown in detail in note 11.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2024	24,886	4,005	28,891
Additions	557	567	1,124
	<hr/>	<hr/>	<hr/>
At 30 September 2025	25,443	4,572	30,015
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2024	15,192	2,966	18,158
Charge for year	3,850	582	4,432
	<hr/>	<hr/>	<hr/>
At 30 September 2025	19,042	3,548	22,590
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2025	<u>6,401</u>	<u>1,024</u>	<u>7,425</u>
At 30 September 2024	<u>9,694</u>	<u>1,039</u>	<u>10,733</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	30.9.25	30.9.24
	£	£
Trade debtors	27,964	28,232
Prepayments and accrued income	4,666	2,540
	<u>32,630</u>	<u>30,772</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	30.9.25	30.9.24
	£	£
Trade creditors	221	3,423
Other creditors	8,423	6,604
	<u>8,644</u>	<u>10,027</u>

11. MOVEMENT IN FUNDS

Restricted Funds

		30.9.24	Incoming	Transfer	Resources	30.9.25
		£	resources	£	expended	£
			£		£	
Dining Tables	Equipment	173	-	-	173	-
Zurich grant	Equipment	8,457	-	1,123	2,677	6,903
		<u>8,630</u>	<u>-</u>	<u>1,123</u>	<u>2,850</u>	<u>6,903</u>
Revenue spending	brought forward	26,427				
Zurich 2025			19,000	-	-	
Transfer to equipment				-1,123		
	Small equipment				752	
	Advertising				558	
	Training	-	-	-	2,612	
	Trips and activities	-	-	-	3,338	
	Repairs	-	-	-	1,935	
	Entertainment	-	-	-	5,111	
	Bank Staff	-	-	-	15,749	
						<u>14,248</u>
Balance of Zurich grant						
Henry Smith Charity		-	400	-	400	-
		<u>35,057</u>	<u>19,400</u>	<u>-</u>	<u>33,305</u>	<u>21,152</u>

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and this has now been fully depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which were purchased in 2020 and are being depreciated over the useful life of the asset.

In 2022 a further contribution of £2,415 was received towards a Sensory Table. Expenditure amounted to £5,940 on trips out, core costs, covid control and depreciation on restricted assets.

In 2023 a grant of £20,000 was received for new equipment, day trips for clients and new blinds. Details of the amounts spent are shown in note 11.

The Orchard Dementia Centre

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2025**

11. MOVEMENT IN FUNDS - continued

In 2024, grants totalling £39,000 were received for a staff christmas party, new carpets, staff training, trips, entertainment, a new defibrillator and a new boiler.

In previous year's grants have been received for new equipment and for running costs. These have been detailed in previous year's accounts and the relevant equipment has been depreciated over the useful life to the charity. The balance of unspent grant at the beginning of the year amounted to £26,427. At the end of the year the unspent amount was £21,151.

In 2025 grants totalling £19,400 were received. £1,123 was spent on new equipment which is being depreciated over 5 years. Other amounts expended are detailed above.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

The Orchard Dementia Centre

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2025**

	30.9.25 £	30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,464	18,651
Grants	-	38,500
	28,464	57,151
Investment income		
Deposit account interest	5,222	5,338
Charitable activities		
Charitable activities	318,380	294,636
	352,066	357,125
Total incoming resources		
 EXPENDITURE		
Charitable activities		
Day centre - meal costs	26,469	23,532
Day centre - staff costs	213,999	201,733
Day centre - entertainment	6,185	3,709
Day centre - activities	4,138	2,765
Day centre - sundry	5,004	2,584
Day centre - rent and property costs	24,282	23,015
Furniture and fittings depreciation	4,433	4,347
	284,510	261,685
Support costs		
Management		
Wages	40,199	38,312
Social security	2,231	2,218
Pensions	1,206	1,149
Rent, rates and water	97	837
Insurance	3,608	3,239
Telephone	1,436	1,277
Postage and stationery	1,524	1,149
Sundries	2,985	2,562
Management and admin	558	521
Computer and internet costs	2,314	2,366
Repairs and premises costs	5	2,924
Staff training	3,370	5,156
Bank charges	442	-
Cleaning	784	-
	60,759	61,710
Governance costs		
Accountancy and legal fees	1,740	1,440

This page does not form part of the statutory financial statements

The Orchard Dementia Centre

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2025**

	30.9.25 £	30.9.24 £
Total resources expended	<u>347,009</u>	<u>324,835</u>
Net income	<u><u>5,057</u></u>	<u><u>32,290</u></u>

This page does not form part of the statutory financial statements

THE ORCHARD DEMENTIA CENTRE

England & Wales - Charity number 1168801

Accounts

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2024
for
The Orchard Dementia Centre**

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The Orchard Dementia Centre

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The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to support persons suffering from dementia and their carers by the provision of relief and day care facilities, with the objective of improving the conditions of life for such persons, for the public benefit in the parish of Chertsey and surrounding areas by such means as are exclusively charitable.

Significant activities

Provision of:

- Day centre respite care for those living with dementia
- Signposting and support for carers and families
- Safeguarding of vulnerable adults
- Provision of stimulating activities to promote independent living and retention of life skills
- Promotion of retention of social skills
- Provide support and advice for carers

Volunteers

We continue to be immensely grateful to all our loyal volunteers some who have been with us for several years, and without whom it would be impossible to offer such a caring, loving and professional environment for carers of those living with dementia. Our volunteers take on many roles within TODC, from handyman, maintenance, meals preparation and service, joining on days out, arranging and participating in entertainment and overall care and wellbeing.

Without this continued support the centre would struggle to provide the service levels we have achieved.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our eighth operational year began where the previous year left off, being in a good financial position, with capacity attendance, adequate staffing levels and a pack of dedicated volunteers, so we knew that it would be a successful one. Covid and the impacts of it were now a distant memory.

The centre continued to operate much as it did the previous year, attendance was high, with waiting lists for most days. It was again managed particularly well by our senior staff, Matt and Shirley, with training continuing for our deputy manager as well as all staff.

Whilst we lost one of our more senior members of staff, due to retirement, and another reduced her hours. We have managed to replace them with younger people, starting their careers in the care sector we continue to maintain our presence in the community as an employer of people wanting to join the care industry.

Unfortunately, we had to increase our charges this year for the first time in eight years to cover increasing costs. We continue to pay our staff above the minimum and living wage.

The trustees and management want to publicly thank all members of our team, volunteers, clients and carers for their continued and ongoing support. Without whom the centre would not have successfully navigated its most challenging period to date. The centre continues to thrive and is a sound footing for future years, without such support this would not have been possible.

Overall, the future for the centre looks positive. The cash reserves remain strong, as does the demand for the services we provide.

The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2024

FINANCIAL REVIEW

Reserves policy

The Charities policy on reserves is to establish a fund which amounts to 12 months worth of costs (fixed and variable); this amounts to circa £185,000.

The charity exists for and is funded by the service users; and whilst not for profit; it is run on a commercial basis (i.e. it needs to be self-sustaining, and not reliant on unreliable external funds and fundraising)

Any external funds/fundraising are spent on the benefit of the services users on day trips, events, service and centre improvements.

The centre remains financially stable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 27 July 2016. It is a registered charity, number 1168801.

Recruitment and appointment of new trustees

Trustees are selected and invited to join the board of Trustees by existing Trustees, and the appointment of Trustees is vested with the Trustees. Key positions of Treasurer and Chair are also elected by fellow trustees.

Organisational structure

The day to day management of the charity is overseen by the Trustees who delegate authority to the centre manager and deputy manager.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168801

Principal address

Staines Lane
Chertsey
Surrey
KT16 8PS

Trustees

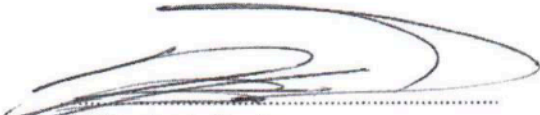
D J Shepherd Chair
N Thompson Treasurer
C V Back Secretary
C L Price (resigned 31.10.23)
E Ellera (resigned 7.12.23)
M Rahmani
E A Neary
S M Hammond (resigned 14.1.24)
M T Hamden (appointed 18.11.24)

Independent Examiner

Susan M Keane FCA
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2024

Approved by order of the board of trustees on and signed on its behalf by:



.....
D J Shepherd - Trustee

**Independent Examiner's Report to the Trustees of
The Orchard Dementia Centre**

Independent examiner's report to the trustees of The Orchard Dementia Centre

I report to the charity trustees on my examination of the accounts of The Orchard Dementia Centre (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Susan M Keane FCA

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 14th April 2025

The Orchard Dementia Centre

Statement of Financial Activities
For The Year Ended 30 September 2024

	Notes	Unrestricted fund £	Restricted fund £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,150	39,001	57,151	35,655
Charitable activities					
Day Centre		294,636	-	294,636	270,364
Investment income	2	5,338	-	5,338	3,634
Total		<u>318,124</u>	<u>39,001</u>	<u>357,125</u>	<u>309,653</u>
EXPENDITURE ON					
Charitable activities					
Day Centre		242,713	18,972	261,685	223,242
Support Costs		58,385	4,765	63,150	52,299
Total		<u>301,098</u>	<u>23,737</u>	<u>324,835</u>	<u>275,541</u>
NET INCOME		17,026	15,264	32,290	34,112
RECONCILIATION OF FUNDS					
Total funds brought forward		218,779	19,793	238,572	204,460
TOTAL FUNDS CARRIED FORWARD		<u><u>235,805</u></u>	<u><u>35,057</u></u>	<u><u>270,862</u></u>	<u><u>238,572</u></u>


The notes form part of these financial statements

The Orchard Dementia Centre

Balance Sheet
30 September 2024

	Notes	Unrestricted fund £	Restricted fund £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	8	2,104	8,629	10,733	12,379
CURRENT ASSETS					
Debtors	9	29,392	1,380	30,772	26,161
Cash at bank and in hand		214,338	25,048	239,386	204,442
		<u>243,730</u>	<u>26,428</u>	<u>270,158</u>	<u>230,603</u>
CREDITORS					
Amounts falling due within one year	10	(10,029)	-	(10,029)	(4,410)
NET CURRENT ASSETS		<u>233,701</u>	<u>26,428</u>	<u>260,129</u>	<u>226,193</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>235,805</u>	<u>35,057</u>	<u>270,862</u>	<u>238,572</u>
NET ASSETS		<u>235,805</u>	<u>35,057</u>	<u>270,862</u>	<u>238,572</u>
FUNDS	11				
Unrestricted funds				235,805	218,779
Restricted funds				35,057	19,793
TOTAL FUNDS				<u>270,862</u>	<u>238,572</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


D J Shepherd - Trustee

The Orchard Dementia Centre
Notes to the Financial Statements
For The Year Ended 30 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2024

2. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Deposit account interest	<u>5,338</u>	<u>3,634</u>

3. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Support Costs	<u>61,710</u>	<u>1,440</u>	<u>63,150</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. STAFF COSTS

The key management personnel of the charity comprise the manager and deputy manager. The total remuneration of the key management personnel of the charity amounted to £53,970 (2023: £47,283).

The average number of employees during the year was 13 (2023: 13).

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,654	20,001	35,655
Charitable activities			
Day Centre	270,364	-	270,364
Investment income	<u>3,634</u>	-	<u>3,634</u>
Total	<u>289,652</u>	<u>20,001</u>	<u>309,653</u>
EXPENDITURE ON			
Charitable activities			
Day Centre	219,784	3,458	223,242
Support Costs	<u>51,366</u>	<u>933</u>	<u>52,299</u>
Total	<u>271,150</u>	<u>4,391</u>	<u>275,541</u>
NET INCOME	18,502	15,610	34,112

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	200,277	4,183	204,460
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>218,779</u>	<u>19,793</u>	<u>238,572</u>

7. RESTRICTED FUNDS

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and this has now been fully depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which were purchased in 2020 and are being depreciated over the useful life of the asset.

In 2022 a further contribution of £2,415 was received towards a Sensory Table. Expenditure amounted to £5,940 on trips out, core costs, covid control and depreciation on restricted assets.

In 2023 a grant of £20,000 was received for new equipment, day trips for clients and new blinds. Details of the amounts spent are shown in note 11.

In 2024, grants totalling £39,000 were received for a staff christmas party, new carpets, staff training, trips, entertainment, a new defibrillator and a new boiler.

The balance of Restricted Funds is also shown in detail in note 11.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2023	22,916	3,275	26,191
Additions	1,970	730	2,700
	<hr/>	<hr/>	<hr/>
At 30 September 2024	24,886	4,005	28,891
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2023	11,311	2,501	13,812
Charge for year	3,881	465	4,346
	<hr/>	<hr/>	<hr/>
At 30 September 2024	15,192	2,966	18,158
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2024	<u>9,694</u>	<u>1,039</u>	<u>10,733</u>
At 30 September 2023	<u>11,605</u>	<u>774</u>	<u>12,379</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.24	30.9.23
	£	£
Trade debtors	28,232	25,689
Prepayments and accrued income	2,540	472
	<u>30,772</u>	<u>26,161</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.24	30.9.23
	£	£
Trade creditors	3,423	-
Other creditors	6,606	4,410
	<u>10,029</u>	<u>4,410</u>

11. MOVEMENT IN FUNDS

Restricted Funds

Grants	Breakdown of grants	30.9.23	Incoming resources	Transfer	Resources expended	30.9.24
		£	£	£	£	£
Dining Tables		373	-	-	200	173
Zurich grant 2023		19,287	-	-	1,851	17,436
Zurich grant 2024		-	38,500	-	-	38,500
	Assets	-	-	-	350	
	Training	-	-	-	4,765	
	Trips	-	-	-	851	
	Repairs	-	-	-	2,922	
	Entertainment	-	-	-	3,957	
	Bank Staff	-	-	-	8,207	
Subtotal of Zurich grant 2024						17,448
Laptop		133	-	-	133	-
Christmas party		-	500	-	500	-
		<u>19,793</u>	<u>39,000</u>	<u>-</u>	<u>23,736</u>	<u>35,057</u>

The Orchard Dementia Centre

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

The Orchard Dementia Centre

Detailed Statement of Financial Activities
For The Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,651	15,655
Grants	38,500	20,000
	<u>57,151</u>	<u>35,655</u>
Investment income		
Deposit account interest	5,338	3,634
Charitable activities		
Charitable activities	294,636	270,364
	<u>357,125</u>	<u>309,653</u>
EXPENDITURE		
Charitable activities		
Day centre - meal costs	23,532	20,117
Day centre - staff costs	201,733	168,797
Day centre - entertainment	3,709	3,544
Day centre - activities	2,765	4,330
Day centre - sundry	2,584	2,188
Day centre - rent	23,015	19,969
Bad debts	-	364
Fixtures and fittings	4,347	3,933
	<u>261,685</u>	<u>223,242</u>
Support costs		
Management		
Wages	38,312	33,274
Social security	2,218	1,431
Pensions	1,149	998
Rent, rates and water	837	795
Insurance	3,239	2,651
Telephone	1,277	1,141
Postage and stationery	1,149	1,056
Sundries	2,562	1,560
Management and admin	521	1,168
Computer and internet costs	2,366	2,107
Repairs and premises costs	2,924	3,460
Staff training	5,156	1,318
	<u>61,710</u>	<u>50,959</u>
Governance costs		
Accountancy and legal fees	1,440	1,340
	<u>324,835</u>	<u>275,541</u>
Total resources expended		
	<u>324,835</u>	<u>275,541</u>
Net income	<u>32,290</u>	<u>34,112</u>

This page does not form part of the statutory financial statements

THE ORCHARD DEMENTIA CENTRE

England & Wales - Charity number 1168801

Accounts

REGISTERED CHARITY NUMBER: 1168801

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2023
for
The Orchard Dementia Centre**

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre

**Contents of the Financial Statements
For The Year Ended 30 September 2023**

	Page
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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to support persons suffering from dementia and their carers by the provision of relief and day care facilities, with the objective of improving the conditions of life for such persons, for the public benefit in the parish of Chertsey and surrounding areas by such means as are exclusively charitable.

Significant activities

Provision of:

Day centre respite care for those living with dementia

Signposting and support for carers and families

Safeguarding of vulnerable adults

Provision of stimulating activities to promote independent living and retention of life skills

Promotion of retention of social skills

Provide support and advice for carers

Volunteers

We would like to mention our loyal volunteers who have stuck with us during the Covid period and our enforced closure. They have returned to the centre and continue to make an invaluable contribution, ranging from providing handyman services, to supporting the staff in the centre with activities and mealtimes.

Without this continued support the centre would struggle to provide the service levels we have achieved.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our seventh operational year began where the previous year left off, on a very positive note. Attendance remained high, staffing levels and volunteer levels were more than adequate.

Daily capacity is at or about maximum, with waiting lists for all days, which depend upon the level of care needed.

The effects of Covid are now a distant memory and any effect it may have had long since gone.

The finances of the centre continue to remain strong. Our reserves are back to pre-pandemic levels. We are pleased to report that the centre remains on a sound footing and is well placed to weather any further closure should it be required.

The cost-of-living crisis is clearly a concern for all, clients and staff alike. We are therefore pleased to report that during the period we again gave all staff a salary increase which keeps them above the National Living Wage as well as receiving a substantial bonus at Christmas. This is a continuation of the existing policy of paying above the National Living Wage. This is done without raising the cost of any of our services to clients which have remained static since we opened in September 2016. We believe that we are very likely to be the cheapest provider of these services in the market whilst maintaining extremely high standards of both care and provision of stimulating activities for our clients.

The Trustees and management want to publicly thank all members of our team, volunteers, clients and carers for their continued and ongoing support. The centre continues to thrive and is on a sound footing for future years, without such support this would not have been possible.

Overall, the future of the centre looks very positive. The cash reserves remain strong, as does the demand for the services we provide.

The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2023

FINANCIAL REVIEW

Reserves policy

The Charities policy on reserves is to establish a fund which amounts to 12 months worth of costs (fixed and variable); this amounts to circa £180,000.

The charity exists for and is funded by the service users; and whilst not for profit; it is run on a commercial basis (i.e. it needs to be self-sustaining, and not reliant on unreliable external funds and fundraising)

Any external funds/fundraising are spent on the benefit of the services users on day trips, events, service and centre improvements. During the year we purchased new blinds, furniture and the centre was totally repainted. Entertainers visit almost daily, be that singing groups, solo artists and even a travelling zoo. Day trips included a Beano to the coast for fish and chips as well as long boat rides on the nearby canal system.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 27 July 2016. It is a registered charity, number 1168801.

Recruitment and appointment of new trustees

Trustees are selected and invited to join the board of Trustees by existing Trustees, and the appointment of Trustees is vested with the Trustees. Key positions of Treasurer and Chair are also elected by fellow trustees.

Organisational structure

The day to day management of the charity is overseen by the Trustees who delegate authority to the centre manager and deputy manager.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168801

Principal address

Staines Lane
Chertsey
Surrey
KT16 8PS

Trustees

D J Shepherd Chair
N Thompson Treasurer
C V Back Secretary
C L Price (resigned 31.10.23)
E Ellera (resigned 7.12.23)
S J Nesbitt (resigned 17.9.23)
M Rahmani
E A Neary
S M Hammond (resigned 14.1.24)

Independent Examiner

Susan M Keane FCA
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre

**Report of the Trustees
For The Year Ended 30 September 2023**

Approved by order of the board of trustees on 11/4/24 and signed on its behalf by:


.....
D J Shepherd - Trustee

**Independent Examiner's Report to the Trustees of
The Orchard Dementia Centre**

Independent examiner's report to the trustees of The Orchard Dementia Centre

I report to the charity trustees on my examination of the accounts of The Orchard Dementia Centre (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

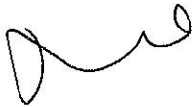
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Susan M Keane FCA

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 17th April 2024.

The Orchard Dementia Centre

**Statement of Financial Activities
For The Year Ended 30 September 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,654	20,001	35,655	12,532
Charitable activities					
Day Centre		270,364	-	270,364	260,585
Investment income	2	3,634	-	3,634	436
Total		<u>289,652</u>	<u>20,001</u>	<u>309,653</u>	<u>273,553</u>
EXPENDITURE ON					
Charitable activities					
Day Centre		219,784	3,458	223,242	242,207
Support Costs		51,366	933	52,299	1,290
Total		<u>271,150</u>	<u>4,391</u>	<u>275,541</u>	<u>243,497</u>
NET INCOME		18,502	15,610	34,112	30,056
RECONCILIATION OF FUNDS					
Total funds brought forward		200,277	4,183	204,460	174,404
TOTAL FUNDS CARRIED FORWARD		<u><u>218,779</u></u>	<u><u>19,793</u></u>	<u><u>238,572</u></u>	<u><u>204,460</u></u>


The notes form part of these financial statements

The Orchard Dementia Centre

Balance Sheet
30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	8	3,916	8,463	12,379	5,960
CURRENT ASSETS					
Debtors	9	26,161	-	26,161	26,764
Cash at bank and in hand		193,112	11,330	204,442	175,375
		<u>219,273</u>	<u>11,330</u>	<u>230,603</u>	<u>202,139</u>
CREDITORS					
Amounts falling due within one year	10	(4,410)	-	(4,410)	(3,639)
NET CURRENT ASSETS		<u>214,863</u>	<u>11,330</u>	<u>226,193</u>	<u>198,500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>218,779</u>	<u>19,793</u>	<u>238,572</u>	<u>204,460</u>
NET ASSETS		<u><u>218,779</u></u>	<u><u>19,793</u></u>	<u><u>238,572</u></u>	<u><u>204,460</u></u>
FUNDS					
Unrestricted funds	11			218,779	200,277
Restricted funds				19,793	4,183
TOTAL FUNDS				<u><u>238,572</u></u>	<u><u>204,460</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.10.24 and were signed on its behalf by:


DJ Shepherd - Trustee

The Orchard Dementia Centre
Notes to the Financial Statements
For The Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
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Taxation

The charity is exempt from tax on its charitable activities.

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Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Orchard Dementia Centre

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2023**

2. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Deposit account interest	3,634	436
	<u> </u>	<u> </u>

3. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Day Centre	6,598	-	6,598
Governance Costs	44,361	1,340	45,701
	<u> </u>	<u> </u>	<u> </u>
	50,959	1,340	52,299
	<u> </u>	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. STAFF COSTS

The key management personnel of the charity comprise the manager and deputy manager. The total remuneration of the key management personnel of the charity amounted to £47,283 (2022: £45,298).

The average number of employees during the year was 13 (2022: 13).

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,117	2,415	12,532
Charitable activities			
Day Centre	260,585	-	260,585
Investment income	436	-	436
	<u> </u>	<u> </u>	<u> </u>
Total	271,138	2,415	273,553
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Day Centre	236,533	5,674	242,207
Governance Costs	1,290	-	1,290
	<u> </u>	<u> </u>	<u> </u>
Total	237,823	5,674	243,497
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	33,315	(3,259)	30,056

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	166,962	7,442	174,404
TOTAL FUNDS CARRIED FORWARD	<u>200,277</u>	<u>4,183</u>	<u>204,460</u>

7. RESTRICTED FUNDS

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and this has now been fully depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which were purchased in 2020 and are being depreciated over the useful life of the asset.

In 2022 a further contribution of £2,415 was received towards a Sensory Table. Expenditure amounted to £5,940 on trips out, core costs, covid control and depreciation on restricted assets.

In 2023 a grant of £20,000 was received for new equipment, day trips for clients and new blinds. Details of the amounts spent are shown in note 11.

The balance of Restricted Funds is also shown in detail in note 11.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2022	13,263	2,576	15,839
Additions	10,847	699	11,546
Disposals	(1,194)	-	(1,194)
At 30 September 2023	<u>22,916</u>	<u>3,275</u>	<u>26,191</u>
DEPRECIATION			
At 1 October 2022	7,750	2,129	9,879
Charge for year	3,561	372	3,933
At 30 September 2023	<u>11,311</u>	<u>2,501</u>	<u>13,812</u>
NET BOOK VALUE			
At 30 September 2023	<u>11,605</u>	<u>774</u>	<u>12,379</u>
At 30 September 2022	<u>5,513</u>	<u>447</u>	<u>5,960</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade debtors	25,689	26,213
Prepayments and accrued income	472	551
	<u>26,161</u>	<u>26,764</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	-	716
Other creditors	4,410	2,923
	<u>4,410</u>	<u>3,639</u>

11. MOVEMENT IN FUNDS

Restricted Funds

	30.9.22	Incoming resources	Transfer	Resources expended	30.9.23
	£	£	£	£	£
Kitchen equipment	142			142	-
Dining tables	573			200	373
Zürich grant	-	17,952	-	1,213	16,739
		Trips		1,115	-
		Blinds		933	-
Trips out	500	-	-	500	-
Sensory table	2,702	-	-	2,702	-
Laptop	266			133	133
	<u>4,183</u>	<u>20,000</u>	<u>-</u>	<u>4,390</u>	<u>19,793</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

The Orchard Dementia Centre

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2023**

	30.9.23	30.9.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,655	12,079
Grants	20,000	453
	<u>35,655</u>	<u>12,532</u>
Investment income		
Deposit account interest	3,634	436
Charitable activities		
Charitable activities	270,364	260,585
	<u>309,653</u>	<u>273,553</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Day centre - meal costs	20,117	19,947
Day centre - staff costs	168,797	147,013
Day centre - entertainment	3,544	3,492
Day centre - activities	4,330	3,645
Day centre - sundry	2,188	3,502
Day centre - rent	19,969	16,801
Bad debts	364	-
Fixtures and fittings	3,933	3,116
Loss on sale of tangible fixed assets	-	61
	<u>223,242</u>	<u>197,577</u>
Support costs		
Management		
Wages	33,274	32,941
Social security	1,431	1,041
Pensions	998	928
Rent, rates and water	795	473
Insurance	2,651	2,100
Telephone	1,141	1,052
Postage and stationery	1,056	1,059
Sundries	1,560	299
Management and admin	1,168	463
Computer and internet costs	2,107	1,909
Repairs and premises costs	3,460	1,737
Staff training	1,318	628
	<u>50,959</u>	<u>44,630</u>
Governance costs		
Accountancy and legal fees	1,340	1,290

This page does not form part of the statutory financial statements

The Orchard Dementia Centre

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2023**

	30.9.23 £	30.9.22 £
Total resources expended	<u>275,541</u>	<u>243,497</u>
Net income	<u><u>34,112</u></u>	<u><u>30,056</u></u>

This page does not form part of the statutory financial statements

THE ORCHARD DEMENTIA CENTRE

England & Wales - Charity number 1168801

Accounts

REGISTERED CHARITY NUMBER: 1168801

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2022
for
The Orchard Dementia Centre**

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre

**Contents of the Financial Statements
For The Year Ended 30 September 2022**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
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Detailed Statement of Financial Activities	11 to 12

The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to support persons suffering from dementia and their carers by the provision of relief and day care facilities, with the objective of improving the conditions of life for such persons, for the public benefit in the parish of Chertsey and surrounding areas by such means as are exclusively charitable.

Significant activities

Provision of:

Day centre respite care for those living with dementia

Signposting and support for carers and families

Safeguarding of vulnerable adults

Provision of stimulating activities to promote independent living and retention of life skills

Promotion of retention of social skills

Provide support and advice for carers

Volunteers

We would like to mention our loyal volunteers who have stuck with us during the Covid period and our enforced closure. They have returned to the centre and continue to make an invaluable contribution, ranging from providing handyman services, to supporting the staff in the centre with activities and mealtimes.

Without this continued support the centre would struggle to provide the service levels we have achieved.

The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our sixth operational year began where the previous year left off, with the focus of the charity recovering from the impact of Covid.

The centre managed to continue to stay open throughout the year. Albeit initially with a restricted capacity, caused by social distancing guidelines and operating in staffing/client bubbles.

In October / November the bubbles were disbanded which caused a huge uplift in morale with both the staff and clients alike. In November we also welcomed our volunteers back to the centre. Although strict social distancing and testing was still enforced the centre began to return to normality.

Throughout this period none of the staff remained on furlough and all of the staff returned to their regular contracts. We are very pleased to say that throughout the Covid period we did not make any redundancies and nor did we lose any members of the team. We continue to operate with the same number of staff as we did pre-pandemic.

The pandemic had an undoubted effect on the carers, and we acknowledge the impact this has had. The centre at the beginning of the period was operating with a capacity of 60%, due mainly to the impact of the bubbles and social distancing. This increased to 80% in November, and by April we were operating at full capacity. Most pre-Covid clients returned, and many new referrals come to us. The demand for the centre remains strong and highlights the vital role that the centre plays in the community.

The finances of the centre continue to remain strong. Covid had an inevitable effect on our finances, but the reserves built up over several years ensured we weathered the storm. The trustees are confident these will recover to pre-pandemic levels over the coming 12 months. We are pleased to report that despite this knock the centre remains on a sound financial footing and is well placed to weather any further closure should it be required.

The cost-of-living crisis has also had an affect on the centre, although not in demand for its services. During this period, we gave all staff an above inflation pay-rise (in-line with the National Living Wage) of 7% in April, and further subsistence bonus of 3%. This is a continuation of the existing policy of paying above the National Living Wage. This is done without raising the cost of any of our services, which have remained static since we opened in September 2016.

The trustees and management want to publicly thank all members of our team, volunteers, clients and carers for their continued and ongoing support. Without whom the centre would not have successfully navigated its most challenging period to date. The centre continues to thrive and is a sound footing for future years, without such support this would not have been possible.

Overall, the future for the centre looks positive. The cash reserves remain strong, as does the demand for the services we provide.

FINANCIAL REVIEW

Reserves policy

The Charities policy on reserves to establish a fund which amount to 12 months worth of costs (fixed and variable); this amounts to circa £160,000.

The charity exists for and is funded by the service users; and whilst not for profit; it is run on a commercial basis (i.e. it needs to be self-sustaining, and not reliant on unreliable external funds and fundraising)

Any external funds/fundraising are spent on the benefit of the services users on day trips, events, service and centre improvements.

Year six has been challenging in many ways, the Covid pandemic put pressure on the finances but due to the work in previous years we are pleased to report the centre is financially stable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 27 July 2016. It is a registered charity, number 1168801.

The Orchard Dementia Centre

**Report of the Trustees
For The Year Ended 30 September 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are selected and invited to join the board of Trustees by existing Trustees, and the appointment of Trustees is vested with the Trustees. Key positions of Treasurer and Chair are also elected by fellow trustees.

Organisational structure

The day to day management of the charity is overseen by the Trustees who delegate authority to the centre manager and deputy manager.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168801

Principal address

Staines Lane
Chertsey
Surrey
KT16 8PS

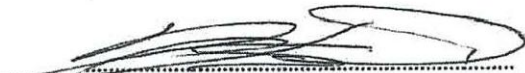
Trustees

D J Shepherd Chair
N Thompson Treasurer
C V Back Secretary
C L Price
E Ellera
S J Nesbitt
M Rahmani
E A Neary
S M Hammond

Independent Examiner

Susan M Keane FCA
Institute of Chartered Accountants in England & Wales
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Approved by order of the board of trustees on 6/4/23 and signed on its behalf by:


D J Shepherd - Trustee

**Independent Examiner's Report to the Trustees of
The Orchard Dementia Centre**

Independent examiner's report to the trustees of The Orchard Dementia Centre

I report to the charity trustees on my examination of the accounts of The Orchard Dementia Centre (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

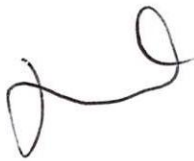
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Susan M Keane FCA
Institute of Chartered Accountants in England & Wales
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 1st May 2023

The Orchard Dementia Centre

Statement of Financial Activities
For The Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,117	2,415	12,532	94,735
Charitable activities					
Day Centre		260,585	-	260,585	92,942
Other trading activities	2	-	-	-	1,922
Investment income	3	436	-	436	-
Total		<u>271,138</u>	<u>2,415</u>	<u>273,553</u>	<u>189,599</u>
EXPENDITURE ON					
Charitable activities					
Day Centre		236,533	5,674	242,207	180,894
Governance Costs		1,290	-	1,290	1,260
Total		<u>237,823</u>	<u>5,674</u>	<u>243,497</u>	<u>182,154</u>
NET INCOME/(EXPENDITURE)		33,315	(3,259)	30,056	7,445
RECONCILIATION OF FUNDS					
Total funds brought forward		166,962	7,442	174,404	166,959
TOTAL FUNDS CARRIED FORWARD		<u>200,277</u>	<u>4,183</u>	<u>204,460</u>	<u>174,404</u>

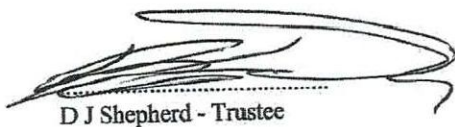
The notes form part of these financial statements

The Orchard Dementia Centre

Balance Sheet
30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	9	4,451	1,509	5,960	7,901
CURRENT ASSETS					
Debtors	10	26,764	-	26,764	32,234
Cash at bank and in hand		172,701	2,674	175,375	137,994
		<u>199,465</u>	<u>2,674</u>	<u>202,139</u>	<u>170,228</u>
CREDITORS					
Amounts falling due within one year	11	(3,639)	-	(3,639)	(3,725)
NET CURRENT ASSETS		<u>195,826</u>	<u>2,674</u>	<u>198,500</u>	<u>166,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>200,277</u>	<u>4,183</u>	<u>204,460</u>	<u>174,404</u>
NET ASSETS		<u><u>200,277</u></u>	<u><u>4,183</u></u>	<u><u>204,460</u></u>	<u><u>174,404</u></u>
FUNDS	12				
Unrestricted funds				200,277	166,962
Restricted funds				4,183	7,442
TOTAL FUNDS				<u><u>204,460</u></u>	<u><u>174,404</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


D J Shepherd - Trustee

The Orchard Dementia Centre
Notes to the Financial Statements
For The Year Ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2022

2. OTHER TRADING ACTIVITIES		30.9.22	30.9.21
		£	£
Fundraising events		<u>-</u>	<u>1,922</u>
3. INVESTMENT INCOME		30.9.22	30.9.21
		£	£
Deposit account interest		<u>436</u>	<u>-</u>
4. SUPPORT COSTS			
		Management	Governance
		costs	Totals
		£	£
Day Centre	44,630	-	44,630
Governance Costs	-	1,290	1,290
	<u>44,630</u>	<u>1,290</u>	<u>45,920</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

6. STAFF COSTS

The key management personnel of the charity comprise the manager and deputy manager. The total remuneration of the key management personnel of the charity amounted to £45,298 (2021: £44,920).

The average number of employees during the year was 13 (2021: 13).

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80,665	14,070	94,735
Charitable activities			
Day Centre	92,942	-	92,942
Other trading activities	<u>1,922</u>	<u>-</u>	<u>1,922</u>
Total	<u>175,529</u>	<u>14,070</u>	<u>189,599</u>

EXPENDITURE ON

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2022

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Day Centre	161,129	19,765	180,894
Governance Costs	1,260	-	1,260
Total	<u>162,389</u>	<u>19,765</u>	<u>182,154</u>
NET INCOME/(EXPENDITURE)	13,140	(5,695)	7,445
RECONCILIATION OF FUNDS			
Total funds brought forward	153,822	13,137	166,959
TOTAL FUNDS CARRIED FORWARD	<u>166,962</u>	<u>7,442</u>	<u>174,404</u>

8. **RESTRICTED FUNDS**

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and is being depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which were purchased in 2020 and are being depreciated over the useful life of the asset.

In 2022 a further contribution of £2,415 was received towards a Sensory Table. Expenditure amounted to £5,940 on trips out, core costs, covid control and depreciation on restricted assets.

The balance of Restricted Funds is shown in detail in note 12.

9. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2021	12,764	1,998	14,762
Additions	659	578	1,237
Disposals	(160)	-	(160)
At 30 September 2022	<u>13,263</u>	<u>2,576</u>	<u>15,839</u>
DEPRECIATION			
At 1 October 2021	5,255	1,606	6,861
Charge for year	2,594	523	3,117
Eliminated on disposal	(99)	-	(99)
At 30 September 2022	<u>7,750</u>	<u>2,129</u>	<u>9,879</u>
NET BOOK VALUE			
At 30 September 2022	<u>5,513</u>	<u>447</u>	<u>5,960</u>
At 30 September 2021	<u>7,509</u>	<u>392</u>	<u>7,901</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	26,213	29,969
Prepayments and accrued income	551	2,265
	<u>26,764</u>	<u>32,234</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade creditors	716	271
Other creditors	2,923	3,454
	<u>3,639</u>	<u>3,725</u>

12. MOVEMENT IN FUNDS

Restricted Funds

	30.9.21	Incoming	Transfer	Expended	30.9.22
	£	£	£	£	£
Kitchen equipment	471			329	142
Dining tables	773			200	573
Core costs, covid control	2,718		(399)	2,452	-
Activities	168			168	-
Trips out	3,025			2,525	500
Sensory table	287	2,415			2,702
Laptop	-		399	133	266
	<u>7,442</u>	<u>2,415</u>	<u>-</u>	<u>5,674</u>	<u>4,183</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

The Orchard Dementia Centre

Detailed Statement of Financial Activities
For The Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,079	15,722
Grants	453	79,013
	<u>12,532</u>	<u>94,735</u>
Other trading activities		
Fundraising events	-	1,922
Investment income		
Deposit account interest	436	-
Charitable activities		
Charitable activities	<u>260,585</u>	<u>92,942</u>
Total incoming resources	<u>273,553</u>	<u>189,599</u>
EXPENDITURE		
Charitable activities		
Day centre - meal costs	19,947	5,870
Day centre - staff costs	147,013	118,947
Day centre - entertainment	3,492	245
Day centre - activities	3,645	805
Day centre - sundry	3,502	1,699
Day centre - rent	16,801	10,743
Bad debts	-	(4)
Fixtures and fittings	3,116	2,749
Loss on sale of tangible fixed assets	61	-
	<u>197,577</u>	<u>141,054</u>
Support costs		
Management		
Wages	32,941	27,961
Social security	1,041	787
Pensions	928	839
Rent, rates and water	473	1,194
Insurance	2,100	1,977
Telephone	1,052	873
Postage and stationery	1,059	600
Sundries	299	152
Management and admin	463	341
Computer and internet costs	1,909	1,745
Repairs and premises costs	1,737	3,638
Staff training	628	(267)
	<u>44,630</u>	<u>39,840</u>

This page does not form part of the statutory financial statements

The Orchard Dementia Centre

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2022**

	30.9.22	30.9.21
	£	£
Management Governance costs		
Accountancy and legal fees	1,290	1,260
Total resources expended	243,497	182,154
Net income	<u>30,056</u>	<u>7,445</u>

This page does not form part of the statutory financial statements

THE ORCHARD DEMENTIA CENTRE

England & Wales - Charity number 1168801

Accounts

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2021
for
The Orchard Dementia Centre**

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre

**Contents of the Financial Statements
For The Year Ended 30 September 2021**

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The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to support persons suffering from dementia and their carers by the provision of relief and day care facilities, with the objective of improving the conditions of life for such persons, for the public benefit in the parish of Chertsey and surrounding areas by such means as are exclusively charitable.

Significant activities

Provision of:

Day centre respite care for those living with dementia

Signposting and support for carers and families

Safeguarding of vulnerable adults

Provision of stimulating activities to promote independent living and retention of life skills

Promotion of retention of social skills

Provide support and advice for carers

Volunteers

We would like to mention our loyal volunteers who have stuck with us during the Covid period and our enforced closure. They have returned to the centre and continue to make an invaluable contribution, ranging from providing handyman services, to supporting the staff in the centre with activities and mealtimes.

Without this continued support the centre would struggle to provide the service levels we have achieved.

The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our fifth operational year continued where the previous year left off. Covid continued to dominate (and restrict) our operations. With the centre remaining closed until May 2021.

Throughout the closure period most of the staff were furloughed, the remaining staff maintained contact and support for our clients and their carers. Whilst being restricted in our activities we proved to be a valuable resource to the families of our clients. The management also maintained awareness of the centre through social media channels. The pandemic had an undoubted effect on the carers, and we acknowledge the impact this has had. This was one of the motivating factors in the decision to open the centre in a safe and phased manner. The centre remained open from the reopening date through to the end of the reporting period, at an average of 60% capacity.

Upon reopening, we operated a limited service to our clients. With a 'bubble' policy strictly enforced throughout the remainder of the year. Social distancing measures were sympathetically enforced, and a testing regime was implemented. This impacted the centre's capacity and the service offering. However, the reopening was considered a success by trustees, management, and clients. Covid transmissions were kept to a minimum (amongst clients and staff), with the safety of all attending the centre being the overriding priority. Demand for the service upon reopening was staggering, with the centre quickly becoming oversubscribed.

The effect of Covid and subsequent closure of the centre has put a strain on the centre's finances. Through careful cost management and continued use of the government's furlough scheme, we have been able to maintain healthy cash reserves. The centre continues to be on a sound financial footing for the future. As previously noted, this was only possible through the careful management of finances in the previous years and the healthy cash reserves we had managed to build.

The trustees and management recognise that Covid has not disappeared and will continue to feature in operations throughout the coming months (and perhaps years). The safety and well-being of our staff and clients remains our highest priority and we remain on high alert and will take immediate action to keep them safe. This will always remain a priority for everyone involved in the centre.

Overall, the future for the centre looks positive. The cash reserves remain strong, as does the demand for the services we provide.

FINANCIAL REVIEW

Reserves policy

The Charities policy on reserves is to establish a fund which amounts to 12 months worth of costs (fixed and variable); this amounts to circa £160,000.

The charity exists for and is funded by the service users; and whilst not for profit, it is run on a commercial basis (i.e. it needs to be self-sustaining, and not reliant on unreliable external funds and fundraising)

Any external funds/fundraising are spent on the benefit of the service users on day trips, events, service and centre improvements.

Year five has been challenging in many ways, the Covid pandemic put pressure on the finances but due to the work in previous years we are pleased to report the centre is financially stable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 27 July 2016. It is a registered charity, number 1168801.

Recruitment and appointment of new trustees

Trustees are selected and invited to join the board of Trustees by existing Trustees, and the appointment of Trustees is vested with the Trustees. Key positions of Treasurer and Chair are also elected by fellow trustees.

Organisational structure

The day to day management of the charity is overseen by the Trustees who delegate authority to the centre manager and deputy manager.

The Orchard Dementia Centre
Report of the Trustees
For The Year Ended 30 September 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168801

Principal address

Staines Lane
Chertsey
Surrey
KT16 8PS


Trustees

C V Back Secretary
C L Price
D J Shepherd Chair
E Ellera
N Thompson Treasurer
S Galvin
S M Hammond
E A Neary
M Rahmani

Independent Examiner

Susan M Keane FCA
Institute of Chartered Accountants in England & Wales
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Approved by order of the board of trustees on*14/6/2022*..... and signed on its behalf by:


.....
D J Shepherd - Trustee

**Independent Examiner's Report to the Trustees of
The Orchard Dementia Centre**

Independent examiner's report to the trustees of The Orchard Dementia Centre

I report to the charity trustees on my examination of the accounts of The Orchard Dementia Centre (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Susan M Keane FCA
Institute of Chartered Accountants in England & Wales
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 27th June 2022.

The Orchard Dementia Centre
Statement of Financial Activities
For The Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		80,665	14,070	94,735	67,053
Charitable activities					
Day Centre		92,942	-	92,942	130,843
Other trading activities	2	1,922	-	1,922	2,651
Investment income	3	-	-	-	501
Total		<u>175,529</u>	<u>14,070</u>	<u>189,599</u>	<u>201,048</u>
EXPENDITURE ON					
Raising funds		-	-	-	1,035
Charitable activities					
Day Centre		161,129	19,765	180,894	225,135
Governance Costs		1,260	-	1,260	1,260
Total		<u>162,389</u>	<u>19,765</u>	<u>182,154</u>	<u>227,430</u>
NET INCOME/(EXPENDITURE)		<u>13,140</u>	<u>(5,695)</u>	<u>7,445</u>	<u>(26,382)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		153,822	13,137	166,959	193,341
TOTAL FUNDS CARRIED FORWARD		<u><u>166,962</u></u>	<u><u>7,442</u></u>	<u><u>174,404</u></u>	<u><u>166,959</u></u>

The notes form part of these financial statements

The Orchard Dementia Centre

Balance Sheet
30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS					
Tangible assets	9	6,658	1,243	7,901	10,650
CURRENT ASSETS					
Debtors	10	32,234	-	32,234	2,760
Cash at bank and in hand		131,795	6,199	137,994	156,878
		<u>164,029</u>	<u>6,199</u>	<u>170,228</u>	<u>159,638</u>
CREDITORS					
Amounts falling due within one year	11	(3,725)	-	(3,725)	(3,329)
NET CURRENT ASSETS		<u>160,304</u>	<u>6,199</u>	<u>166,503</u>	<u>156,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>166,962</u>	<u>7,442</u>	<u>174,404</u>	<u>166,959</u>
NET ASSETS		<u><u>166,962</u></u>	<u><u>7,442</u></u>	<u><u>174,404</u></u>	<u><u>166,959</u></u>
FUNDS	12				
Unrestricted funds				166,962	153,822
Restricted funds				7,442	13,137
TOTAL FUNDS				<u><u>174,404</u></u>	<u><u>166,959</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
14/10/2022 and were signed on its behalf by:



D J Shepherd - Trustee

The Orchard Dementia Centre
Notes to the Financial Statements
For The Year Ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2021

2. OTHER TRADING ACTIVITIES

	30.9.21	30.9.20
	£	£
Fundraising events	1,922	2,651
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Deposit account interest	-	501
	<u> </u>	<u> </u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
		£	
Day Centre	39,840	-	39,840
Governance Costs	-	1,260	1,260
	<u> </u>	<u> </u>	<u> </u>
	<u>39,840</u>	<u>1,260</u>	<u>41,100</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

6. STAFF COSTS

The key management personnel of the charity comprise the manager and deputy manager. The total remuneration of the key management personnel of the charity amounted to £44,920 (2020:£51,003).

The average number of employees during the year was 13 (2020: 13).

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,503	60,550	67,053
Charitable activities			
Day Centre	130,843	-	130,843
Other trading activities	2,651	-	2,651
Investment income	501	-	501
	<u> </u>	<u> </u>	<u> </u>
Total	140,498	60,550	201,048
 EXPENDITURE ON			
Raising funds	1,035	-	1,035

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Day Centre	176,576	48,559	225,135
Governance Costs	1,260	-	1,260
	<hr/>	<hr/>	<hr/>
Total	178,871	48,559	227,430
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(38,373)	11,991	(26,382)

RECONCILIATION OF FUNDS

Total funds brought forward	192,195	1,146	193,341
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	153,822	13,137	166,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. RESTRICTED FUNDS

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and is being depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which were purchased in 2020 and are being depreciated over the useful life of the asset.

In 2020 a combined £11,365 restricted funds were received towards core costs, trips out and Covid infection control. Together with £14,070 received in the year to 30th September 2021, these funds have financed the spending of £19,765 on core costs and infection control in the year. £7,442 of this is carried forward to the next year.

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2020 and 30 September 2021	12,764	1,998	14,762
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2020	3,111	1,001	4,112
Charge for year	2,144	605	2,749
	<hr/>	<hr/>	<hr/>
At 30 September 2021	5,255	1,606	6,861
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2021	7,509	392	7,901
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 September 2020	9,653	997	10,650
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.21	30.9.20
	£	£
Trade debtors	29,969	9
Other debtors	-	20
Prepayments and accrued income	2,265	2,731
	<u>32,234</u>	<u>2,760</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.21	30.9.20
	£	£
Trade creditors	271	556
Taxation and social security	-	1,219
Other creditors	3,454	1,554
	<u>3,725</u>	<u>3,329</u>

12. MOVEMENT IN FUNDS		Net	
	At	movement	At
	1.10.20	in funds	30.9.21
	£	£	£
Unrestricted funds			
General fund	153,822	13,140	166,962
Restricted funds			
Restricted Fund	13,137	(5,695)	7,442
	<u>166,959</u>	<u>7,445</u>	<u>174,404</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	175,529	(162,389)	13,140
Restricted funds			
Restricted Fund	14,070	(19,765)	(5,695)
	<u>189,599</u>	<u>(182,154)</u>	<u>7,445</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	192,195	(38,373)	153,822
Restricted funds			
Restricted Fund	1,146	11,991	13,137
TOTAL FUNDS	<u>193,341</u>	<u>(26,382)</u>	<u>166,959</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,498	(178,871)	(38,373)
Restricted funds			
Restricted Fund	60,550	(48,559)	11,991
TOTAL FUNDS	<u>201,048</u>	<u>(227,430)</u>	<u>(26,382)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	192,195	(25,233)	166,962
Restricted funds			
Restricted Fund	1,146	6,296	7,442
TOTAL FUNDS	<u>193,341</u>	<u>(18,937)</u>	<u>174,404</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	316,027	(341,260)	(25,233)
Restricted funds			
Restricted Fund	74,620	(68,324)	6,296
TOTAL FUNDS	<u>390,647</u>	<u>(409,584)</u>	<u>(18,937)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

THE ORCHARD DEMENTIA CENTRE

England & Wales - Charity number 1168801

Accounts

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2020
for
The Orchard Dementia Centre

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
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KT16 9BE

The Orchard Dementia Centre

**Contents of the Financial Statements
For The Year Ended 30 September 2020**

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The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are to support persons suffering from dementia and their carers by the provision of relief and day care facilities, with the objective of improving the conditions of life for such persons, for the public benefit in the parish of Chertsey and surrounding areas by such means as are exclusively charitable.

Significant activities

Provision of:

Day centre respite care for those living with dementia

Signposting and support for carers and families

Safeguarding of vulnerable adults

Provision of stimulating activities to promote independent living and retention of life skills

Promotion of retention of social skills

Provide support and advice for carers

Volunteers

We would like to mention the volunteers who make a valuable contribution to the centre, ranging from providing handyman services, to supporting the staff in the centre with activities and meal times.

Without this range of help the centre would struggle to provide the service levels we have achieved in the past 12 months.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our fourth operational year, has been the most challenging yet. The first half of the year continued where the previous reporting period left off. The centre continued to provide vital care and support to those living with dementia and to their families. Throughout the first 6 months of the reporting period the centre continued to operate at 100% capacity and was operating with a waiting list. Several initiatives were explored including a partnership with Marianne's Community Café in Staines, whereby it was envisaged clients would be able to 'work and travel' to maintain their independence.

The second half of the year saw the centre having to close for the remainder of the reporting period, due to the ongoing Covid pandemic. The centre closed early, before the national restrictions were put in place and as a result no cases of Covid were reported from the centre.

This obviously put a strain on the centre's finances, and we took advantage of the governments furlough scheme, with 90% of the staff either on full time or part time furlough. Through careful cost control we maintain a healthy balance sheet throughout the pandemic, and we set ourselves the target of being able to open as soon as it was safe to do so. In setting this target we realised that we would need to maintain our finances for as long as possible. This was only possible through the careful management of finances in the previous years and the healthy reserve we had managed to build.

We explored the option of re-opening in the summer 2020, but after seeking advice it was felt by the management and trustees that it was not safe to reopen, and unfortunately the doors remained closed beyond the reporting period.

The centre's management maintained contact with the clients and their families throughout the closure to provide support, advice and a listening ear. Whilst restricted in our activities we maintained this contact, and it proved to be a valuable resource to the families of our clients. The management also maintained an active presence on social media, to ensure awareness of the centre did not fall off, and when the time comes to re-open we would be able to hit the ground running.

Overall, the outlook for the centre is positive, despite the continuance of the Covid pandemic. The finances remain positive and there is still unquestioned demand for the services of the centre when it can reopen.

The Orchard Dementia Centre

Report of the Trustees For The Year Ended 30 September 2020

FINANCIAL REVIEW

Reserves policy

The Charities policy on reserves to establish a fund which amount to 9 months, worth of costs (fixed and variable); this amounts to circa £130,000.

The Charity exists for and is funded by the service users; and whilst not for profit, it is run on a commercial basis (i.e. it needs to be self-sustaining, and not reliant on unreliable external funds and fundraising).

Any external funds/fundraising are spent on the benefit of the service users on day trips, events, service and centre improvements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation under a constitution dated 27 July 2016. It is a registered charity, number 1168801.

Recruitment and appointment of new trustees

Trustees are selected and invited to join the board of Trustees by existing Trustees, and the appointment of Trustees is vested with the Trustees. Key positions of Treasurer and Chair are also elected by fellow trustees.

Organisational structure

The day to day management of the charity is overseen by the Trustees who delegate authority to the centre manager and deputy manager.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168801

Principal address

Staines Lane
Chertsey
Surrey
KT16 8PS

Trustees

C V Back Secretary
C L Price
D J Shepherd Chair
E Ellera
P Hillier (resigned 31.12.19)
N Thompson Treasurer
S Galvin
S M Hammond (appointed 1.3.20)
E A Neary (appointed 1.3.20)
M Rahmani (appointed 1.3.20)


Independent Examiner

Susan M Keane FCA
Institute of Chartered Accountants in England & Wales
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

The Orchard Dementia Centre

**Report of the Trustees
For The Year Ended 30 September 2020**

Approved by order of the board of trustees on 22 July 21 and signed on its behalf by:


.....
D.J. Shepherd - Trustee

**Independent Examiner's Report to the Trustees of
The Orchard Dementia Centre**

Independent examiner's report to the trustees of The Orchard Dementia Centre

I report to the charity trustees on my examination of the accounts of The Orchard Dementia Centre (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Susan M Keane FCA
Institute of Chartered Accountants in England & Wales
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 23rd July 2021

The Orchard Dementia Centre

Statement of Financial Activities
For The Year Ended 30 September 2020

	Notes	Unrestricted fund £	Restricted fund £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,503	60,550	67,053	15,664
Charitable activities					
Day Centre		130,843	-	130,843	258,274
Other trading activities	2	2,651	-	2,651	3,037
Investment income	3	501	-	501	109
Total		<u>140,498</u>	<u>60,550</u>	<u>201,048</u>	<u>277,084</u>
EXPENDITURE ON					
Raising funds		1,035	-	1,035	1,988
Charitable activities					
Day Centre		176,576	48,559	225,135	223,698
Governance Costs		1,260	-	1,260	1,260
Total		<u>178,871</u>	<u>48,559</u>	<u>227,430</u>	<u>226,946</u>
NET INCOME/(EXPENDITURE)		<u>(38,373)</u>	<u>11,991</u>	<u>(26,382)</u>	<u>50,138</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		192,195	1,146	193,341	143,203
TOTAL FUNDS CARRIED FORWARD		<u><u>153,822</u></u>	<u><u>13,137</u></u>	<u><u>166,959</u></u>	<u><u>193,341</u></u>

The notes form part of these financial statements

The Orchard Dementia Centre

Balance Sheet
30 September 2020

	Notes	Unrestricted fund £	Restricted fund £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	9	8,878	1,772	10,650	4,593
CURRENT ASSETS					
Debtors	10	2,760	-	2,760	26,439
Cash at bank and in hand		145,514	11,365	156,879	167,763
		<u>148,274</u>	<u>11,365</u>	<u>159,639</u>	<u>194,202</u>
CREDITORS					
Amounts falling due within one year	11	(3,330)	-	(3,330)	(5,454)
NET CURRENT ASSETS		<u>144,944</u>	<u>11,365</u>	<u>156,309</u>	<u>188,748</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>153,822</u>	<u>13,137</u>	<u>166,959</u>	<u>193,341</u>
NET ASSETS		<u><u>153,822</u></u>	<u><u>13,137</u></u>	<u><u>166,959</u></u>	<u><u>193,341</u></u>
FUNDS					
Unrestricted funds	12			153,822	192,195
Restricted funds				13,137	1,146
TOTAL FUNDS				<u><u>166,959</u></u>	<u><u>193,341</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/10/20 and were signed on its behalf by:


D J Shepherd - Trustee

The notes form part of these financial statements

The Orchard Dementia Centre

Notes to the Financial Statements For The Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2020

2. OTHER TRADING ACTIVITIES

	30.9.20	30.9.19
	£	£
Fundraising events	<u>2,651</u>	<u>3,037</u>

3. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Deposit account interest	<u>501</u>	<u>109</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
Day Centre	47,737	-	47,737
Governance Costs	-	1,260	1,260
	<u>47,737</u>	<u>1,260</u>	<u>48,997</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

6. STAFF COSTS

The key management personnel of the charity comprise the manager and deputy manager. The total remuneration of the key management personnel of the charity amounted to £51,003 (2019:£49,700).

The average number of employees during the year was 13 (2019: 13).

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,114	550	15,664
Charitable activities			
Day Centre	258,274	-	258,274
Other trading activities	3,037	-	3,037
Investment income	109	-	109
Total	<u>276,534</u>	<u>550</u>	<u>277,084</u>

EXPENDITURE ON

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Raising funds	1,988	-	1,988
Charitable activities			
Day Centre	222,819	879	223,698
Governance Costs	1,260	-	1,260
Total	<u>226,067</u>	<u>879</u>	<u>226,946</u>
NET INCOME/(EXPENDITURE)	<u>50,467</u>	<u>(329)</u>	<u>50,138</u>

RECONCILIATION OF FUNDS

Total funds brought forward	141,728	1,475	143,203
TOTAL FUNDS CARRIED FORWARD	<u>192,195</u>	<u>1,146</u>	<u>193,341</u>

8. RESTRICTED FUNDS

In 2018 £1,646 restricted funds were received for the purposes of purchasing kitchen equipment for the day centre, which was completed in 2018 and is being depreciated over the useful life of the asset.

In 2020 £1,000 restricted funds were received for the purpose of purchasing new dining tables for the day centre, which was purchased in 2020 and is being depreciated over the useful life of the asset.

In 2020 a combined £11,365 restricted funds were received towards core costs, trips out and Covid infection control.

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2019	5,220	1,610	6,830
Additions	7,544	388	7,932
At 30 September 2020	<u>12,764</u>	<u>1,998</u>	<u>14,762</u>
DEPRECIATION			
At 1 October 2019	1,859	378	2,237
Charge for year	1,252	623	1,875
At 30 September 2020	<u>3,111</u>	<u>1,001</u>	<u>4,112</u>
NET BOOK VALUE			
At 30 September 2020	<u>9,653</u>	<u>997</u>	<u>10,650</u>
At 30 September 2019	<u>3,361</u>	<u>1,232</u>	<u>4,593</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2020

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade debtors	9	24,959
Other debtors	20	-
Prepayments and accrued income	2,731	1,480
	<u>2,760</u>	<u>26,439</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade creditors	557	385
Taxation and social security	1,219	1,654
Other creditors	1,554	3,415
	<u>3,330</u>	<u>5,454</u>

12. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	192,195	(38,373)	153,822
Restricted funds			
Restricted Fund	1,146	11,991	13,137
	<u>193,341</u>	<u>(26,382)</u>	<u>166,959</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,498	(178,871)	(38,373)
Restricted funds			
Restricted Fund	60,550	(48,559)	11,991
	<u>201,048</u>	<u>(227,430)</u>	<u>(26,382)</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	141,728	50,467	192,195
Restricted funds			
Restricted Fund	1,475	(329)	1,146
TOTAL FUNDS	<u>143,203</u>	<u>50,138</u>	<u>193,341</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276,534	(226,067)	50,467
Restricted funds			
Restricted Fund	550	(879)	(329)
TOTAL FUNDS	<u>277,084</u>	<u>(226,946)</u>	<u>50,138</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	141,728	12,094	153,822
Restricted funds			
Restricted Fund	1,475	11,662	13,137
TOTAL FUNDS	<u>143,203</u>	<u>23,756</u>	<u>166,959</u>

The Orchard Dementia Centre

Notes to the Financial Statements - continued
For The Year Ended 30 September 2020

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,032	(404,938)	12,094
Restricted funds			
Restricted Fund	61,100	(49,438)	11,662
TOTAL FUNDS	<u>478,132</u>	<u>(454,376)</u>	<u>23,756</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.