

**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
Surrey
KT16 9BE

The Orchard Dementia Centre

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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)

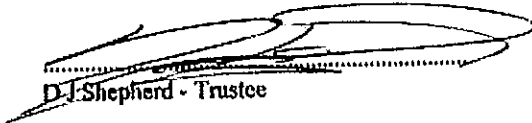
Independent Examiner

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>153,822</u>	<u>13,137</u>	<u>166,959</u>	<u>193,341</u>
FUNDS	12				
Unrestricted funds				153,822	192,195
Restricted funds				<u>13,137</u>	<u>1,146</u>
TOTAL FUNDS				<u>166,959</u>	<u>193,341</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/11/20 and were signed on its behalf by:


DJ 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 costs £	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.