

**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

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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 reopen the centre in safe and phased manor. The centre remained open from the reopening date through to the end of the reporting period, at 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 governments 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 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 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 on14/6/2022..... 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

		Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
	Notes				
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>166,962</u>	<u>7,442</u>	<u>174,404</u>	<u>166,959</u>
FUNDS	12				
Unrestricted funds				166,962	153,822
Restricted funds				7,442	13,137
TOTAL FUNDS				<u>174,404</u>	<u>166,959</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/6/2022 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 costs £	Totals £
Day Centre	39,840	-	39,840
Governance Costs	-	1,260	1,260
	<u> </u>	<u> </u>	<u> </u>
	39,840	1,260	41,100
	<u> </u>	<u> </u>	<u> </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 fund £	Restricted fund £	Total 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
Total	178,871	48,559	227,430
NET INCOME/(EXPENDITURE)	(38,373)	11,991	(26,382)

RECONCILIATION OF FUNDS

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

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
DEPRECIATION			
At 1 October 2020	3,111	1,001	4,112
Charge for year	2,144	605	2,749
At 30 September 2021	5,255	1,606	6,861
NET BOOK VALUE			
At 30 September 2021	7,509	392	7,901
At 30 September 2020	9,653	997	10,650

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

	At 1.10.20 £	Net movement in funds £	At 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 £	Resources expended £	Movement 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.