

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

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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.

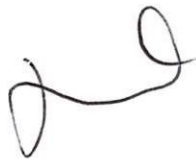
Independent examiner's statement

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: 9th 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>200,277</u>	<u>4,183</u>	<u>204,460</u>	<u>174,404</u>
FUNDS	12				
Unrestricted funds				200,277	166,962
Restricted funds				4,183	7,442
TOTAL FUNDS				<u>204,460</u>	<u>174,404</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 notes form part of these financial statements

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	-	1,922
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Deposit account interest	436	-
	<u> </u>	<u> </u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Day Centre	44,630	-	44,630
Governance Costs	-	1,290	1,290
	<u> </u>	<u> </u>	<u> </u>
	44,630	1,290	45,920
	<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 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	1,922	-	1,922
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
	<hr/> 12,532	<hr/> 94,735
Other trading activities		
Fundraising events	-	1,922
Investment income		
Deposit account interest	436	-
Charitable activities		
Charitable activities	260,585	92,942
	<hr/> 273,553	<hr/> 189,599
Total incoming resources		
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	-
	<hr/> 197,577	<hr/> 141,054
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)
	<hr/> 44,630	<hr/> 39,840

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
	<hr/>	<hr/>
Total resources expended	243,497	182,154
	<hr/>	<hr/>
Net income	<u>30,056</u>	<u>7,445</u>

This page does not form part of the statutory financial statements