

**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**

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**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:

A handwritten signature in black ink, appearing to be 'D J Shepherd', written over a dotted line.

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.

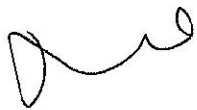
**Independent examiner's statement**

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: 17<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,654	20,001	35,655	12,532
<b>Charitable activities</b>					
Day Centre		270,364	-	270,364	260,585
Investment income	2	3,634	-	3,634	436
<b>Total</b>		<u>289,652</u>	<u>20,001</u>	<u>309,653</u>	<u>273,553</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Day Centre		219,784	3,458	223,242	242,207
Support Costs		51,366	933	52,299	1,290
<b>Total</b>		<u>271,150</u>	<u>4,391</u>	<u>275,541</u>	<u>243,497</u>
<b>NET INCOME</b>		18,502	15,610	34,112	30,056
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		200,277	4,183	204,460	174,404
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	3,916	8,463	12,379	5,960
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(4,410)	-	(4,410)	(3,639)
<b>NET CURRENT ASSETS</b>		<u>214,863</u>	<u>11,330</u>	<u>226,193</u>	<u>198,500</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>218,779</u>	<u>19,793</u>	<u>238,572</u>	<u>204,460</u>
<b>NET ASSETS</b>		<u>218,779</u>	<u>19,793</u>	<u>238,572</u>	<u>204,460</u>
<b>FUNDS</b>	11				
Unrestricted funds				218,779	200,277
Restricted funds				19,793	4,183
<b>TOTAL FUNDS</b>				<u>238,572</u>	<u>204,460</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.10.23 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 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
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 2023**

**2. INVESTMENT INCOME**

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

**3. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs £	£
Day Centre	6,598	-	6,598
Governance Costs	44,361	1,340	45,701
	<u>50,959</u>	<u>1,340</u>	<u>52,299</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,117	2,415	12,532
<b>Charitable activities</b>			
Day Centre	260,585	-	260,585
Investment income	436	-	436
<b>Total</b>	<u>271,138</u>	<u>2,415</u>	<u>273,553</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day Centre	236,533	5,674	242,207
Governance Costs	1,290	-	1,290
<b>Total</b>	<u>237,823</u>	<u>5,674</u>	<u>243,497</u>
<b>NET INCOME/(EXPENDITURE)</b>	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 £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	166,962	7,442	174,404
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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	30.9.23
	£	resources	Transfer	expended	£
		£	£	£	
Kitchen equipment	142			142	-
Dining tables	573			200	373
Zürich grant	-	17,952	-	1,213	16,739
Assets					
Trips		1,115	-	1,115	-
Blinds		933	-	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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,655	12,079
Grants	20,000	453
	<hr/> 35,655	<hr/> 12,532
<b>Investment income</b>		
Deposit account interest	3,634	436
<b>Charitable activities</b>		
Charitable activities	270,364	260,585
	<hr/> 309,653	<hr/> 273,553
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 223,242	<hr/> 197,577
<b>Support costs</b>		
<b>Management</b>		
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
	<hr/> 50,959	<hr/> 44,630
<b>Governance costs</b>		
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