

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

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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

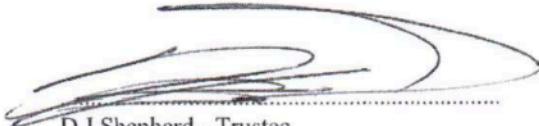
D J Shepherd Chair
N Thompson Treasurer
C V Back Secretary
C L Price (resigned 31.10.23)
E Ellera (resigned 7.12.23)
M Rahmani
E A Neary
S M Hammond (resigned 14.1.24)
M T Hamden (appointed 18.11.24)

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>

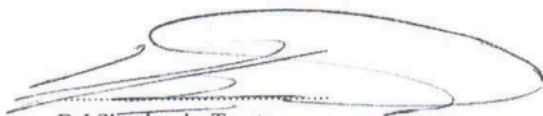
The notes form part of these financial statements

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

**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>-</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

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
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	<u>1,970</u>	<u>730</u>	<u>2,700</u>
At 30 September 2024	<u>24,886</u>	<u>4,005</u>	<u>28,891</u>
DEPRECIATION			
At 1 October 2023	11,311	2,501	13,812
Charge for year	<u>3,881</u>	<u>465</u>	<u>4,346</u>
At 30 September 2024	<u>15,192</u>	<u>2,966</u>	<u>18,158</u>
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>

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
Total incoming resources	<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
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