

**REGISTERED CHARITY NUMBER: 1168801**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 30 September 2025  
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 2025**

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**The Orchard Dementia Centre**  
**Report of the Trustees**  
**For The Year Ended 30 September 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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.

The continued support of volunteers is crucial for TODC to be able to continue to provide such high standards of care for everyone.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Our ninth year began where the previous year left off. We continue to be in a good financial position, our staffing levels are more than adequate, and we have taken on new staff throughout the year as required. We continue to have the support of many volunteers and we are confident of another successful year ahead.

The centre continues to be managed very professionally by Matthew and Shirley, and they have the full support of all the Trustees. The Trustees would like to register their thanks to them both for their dedication and passion to ensure that TODC is the best it could be over the past 9 years..

As members of staff and volunteers have left TODC throughout the year we have been able to replace them with dedicated and diligent people, being able to employ some younger members to our team which will bode well for the future of the centre.

Due to the increases in both the national minimum wage and employer's NI contributions, we may have to increase our charges again in the new year. This will enable us to continue to provide the levels of service which we are immensely proud of, whilst at the same time paying our staff above the minimum wage and importantly, we will still be extremely competitive within our sector for dementia day care facilities.

The future of TODC remains very positive and we look forward to our 10th year in 2026.

**The Orchard Dementia Centre**  
**Report of the Trustees**  
**For The Year Ended 30 September 2025**

**FINANCIAL REVIEW**

**Reserves policy**

The Charity's policy on reserves is to establish a fund which amounts to 12 months worth of costs (fixed and variable). This amounts to circa £210,000. Our current reserves are very slightly higher.

The charity exists for and is funded by the service users; and whilst not for profit; it is run on a commercial basis being able to sustain itself without the reliance on charitable donations or additional fund raising.

Any donations and or funds are used exclusively for the direct benefit of our clients, on events, day trips, centre improvements and additional equipment as needed.

We are financially stable and see no reason why this will not continue in the future as the needs of our services continue to be in high demand..

**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**

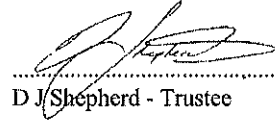
D J Shepherd Chair  
N Thompson Treasurer  
C V Back Secretary  
M Rahmani  
E A Neary  
M T Harnden (appointed 18.11.24)

**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 2025**

Approved by order of the board of trustees on 27 April 2026 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 2025.

**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: 16<sup>th</sup> May 2026

**The Orchard Dementia Centre**  
**Statement of Financial Activities**  
**For The Year Ended 30 September 2025**

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,064	19,400	28,464	57,151
<b>Charitable activities</b>					
Day Centre		318,380	-	318,380	294,636
Investment income	2	5,222	-	5,222	5,338
<b>Total</b>		<u>332,666</u>	<u>19,400</u>	<u>352,066</u>	<u>357,125</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Day Centre		257,809	33,305	291,114	261,685
Support Costs		55,895	-	55,895	63,150
<b>Total</b>		<u>313,704</u>	<u>33,305</u>	<u>347,009</u>	<u>324,835</u>
<b>NET INCOME/(EXPENDITURE)</b>		18,962	(13,905)	5,057	32,290
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		235,805	35,057	270,862	238,572
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>254,767</u></u>	<u><u>21,152</u></u>	<u><u>275,919</u></u>	<u><u>270,862</u></u>

The notes form part of these financial statements

**The Orchard Dementia Centre**

**Balance Sheet  
30 September 2025**

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	521	6,904	7,425	10,733
<b>CURRENT ASSETS</b>					
Debtors	9	31,250	1,380	32,630	30,772
Cash at bank and in hand		231,640	12,868	244,508	239,384
		<u>262,890</u>	<u>14,248</u>	<u>277,138</u>	<u>270,156</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(8,644)	-	(8,644)	(10,027)
<b>NET CURRENT ASSETS</b>		<u>254,246</u>	<u>14,248</u>	<u>268,494</u>	<u>260,129</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>254,767</u>	<u>21,152</u>	<u>275,919</u>	<u>270,862</u>
<b>NET ASSETS</b>		<u>254,767</u>	<u>21,152</u>	<u>275,919</u>	<u>270,862</u>
<b>FUNDS</b>	11				
Unrestricted funds				254,767	235,805
Restricted funds				<u>21,152</u>	<u>35,057</u>
<b>TOTAL FUNDS</b>				<u>275,919</u>	<u>270,862</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2026  
..... 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 2025**

**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 2025**

**2. INVESTMENT INCOME**

	30.9.25	30.9.24
	£	£
Deposit account interest	<u>5,222</u>	<u>5,338</u>

**3. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Day Centre	4,864	1,740	6,604
Support Costs	<u>55,895</u>	<u>-</u>	<u>55,895</u>
	<u>60,759</u>	<u>1,740</u>	<u>62,499</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

**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 £56,717 (2024: £53,970).

The average number of employees during the year was 14 (2024: 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	18,150	39,001	57,151
<b>Charitable activities</b>			
Day Centre	294,636	-	294,636
Investment income	<u>5,338</u>	<u>-</u>	<u>5,338</u>
<b>Total</b>	<u>318,124</u>	<u>39,001</u>	<u>357,125</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day Centre	242,713	18,972	261,685
Support Costs	<u>58,385</u>	<u>4,765</u>	<u>63,150</u>
<b>Total</b>	<u>301,098</u>	<u>23,737</u>	<u>324,835</u>
<b>NET INCOME</b>	17,026	15,264	32,290

**The Orchard Dementia Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 September 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	218,779	19,793	238,572
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>235,805</u>	<u>35,057</u>	<u>270,862</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 £
<b>COST</b>			
At 1 October 2024	24,886	4,005	28,891
Additions	557	567	1,124
At 30 September 2025	<u>25,443</u>	<u>4,572</u>	<u>30,015</u>
<b>DEPRECIATION</b>			
At 1 October 2024	15,192	2,966	18,158
Charge for year	3,850	582	4,432
At 30 September 2025	<u>19,042</u>	<u>3,548</u>	<u>22,590</u>
<b>NET BOOK VALUE</b>			
At 30 September 2025	<u>6,401</u>	<u>1,024</u>	<u>7,425</u>
At 30 September 2024	<u>9,694</u>	<u>1,039</u>	<u>10,733</u>

**The Orchard Dementia Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 September 2025**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.25	30.9.24
	£	£
Trade debtors	27,964	28,232
Prepayments and accrued income	4,666	2,540
	<u>32,630</u>	<u>30,772</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.25	30.9.24
	£	£
Trade creditors	221	3,423
Other creditors	8,423	6,604
	<u>8,644</u>	<u>10,027</u>

**11. MOVEMENT IN FUNDS**

**Restricted Funds**

		30.9.24	Incoming		Resources	30.9.25
		£	resources	Transfer	expended	£
			£	£	£	
Dining Tables	Equipment	173	-	-	173	-
Zurich grant	Equipment	8,457	-	1,123	2,677	6,903
		<u>8,630</u>	<u>-</u>	<u>1,123</u>	<u>2,850</u>	<u>6,903</u>
Revenue spending	brought forward	26,427				
Zurich 2025			19,000	-	-	
Transfer to equipment				-1,123		
	Small equipment				752	
	Advertising				558	
	Training	-	-	-	2,612	
	Trips and activities	-	-	-	3,338	
	Repairs	-	-	-	1,935	
	Entertainment	-	-	-	5,111	
	Bank Staff	-	-	-	15,749	
						<u>14,248</u>
Balance of Zurich grant						
		-	400	-	400	-
Henry Smith Charity		<u>35,057</u>	<u>19,400</u>	<u>-</u>	<u>33,305</u>	<u>21,152</u>

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 Orchard Dementia Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 September 2025**

**11. MOVEMENT IN FUNDS - continued**

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.

In previous year's grants have been received for new equipment and for running costs. These have been detailed in previous year's accounts and the relevant equipment has been depreciated over the useful life to the charity. The balance of unspent grant at the beginning of the year amounted to £26,427. At the end of the year the unspent amount was £21,151.

In 2025 grants totalling £19,400 were received. £1,123 was spent on new equipment which is being depreciated over 5 years. Other amounts expended are detailed above.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2025.

**The Orchard Dementia Centre**

**Detailed Statement of Financial Activities  
For The Year Ended 30 September 2025**

	30.9.25 £	30.9.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	28,464	18,651
Grants	-	38,500
	<hr/> 28,464	<hr/> 57,151
<b>Investment income</b>		
Deposit account interest	5,222	5,338
<b>Charitable activities</b>		
Charitable activities	318,380	294,636
	<hr/> 352,066	<hr/> 357,125
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Day centre - meal costs	26,469	23,532
Day centre - staff costs	213,999	201,733
Day centre - entertainment	6,185	3,709
Day centre - activities	4,138	2,765
Day centre - sundry	5,004	2,584
Day centre - rent and property costs	24,282	23,015
Furniture and fittings depreciation	4,433	4,347
	<hr/> 284,510	<hr/> 261,685
<b>Support costs</b>		
<b>Management</b>		
Wages	40,199	38,312
Social security	2,231	2,218
Pensions	1,206	1,149
Rent, rates and water	97	837
Insurance	3,608	3,239
Telephone	1,436	1,277
Postage and stationery	1,524	1,149
Sundries	2,985	2,562
Management and admin	558	521
Computer and internet costs	2,314	2,366
Repairs and premises costs	5	2,924
Staff training	3,370	5,156
Bank charges	442	-
Cleaning	784	-
	<hr/> 60,759	<hr/> 61,710
<b>Governance costs</b>		
Accountancy and legal fees	1,740	1,440

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 2025**

	30.9.25 £	30.9.24 £
Total resources expended	347,009	324,835
<b>Net income</b>	<b>5,057</b>	<b>32,290</b>

This page does not form part of the statutory financial statements