

DEVON MEMORY CAFE CONSORTIUM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A McKiernan	(Appointed 16 November 2023)
	C Furse	
	G Tregoning	
	J Tregoning	(Appointed 16 November 2023)
	M Garvey	
	S Milton	
	T Peters	
Charity number	1170159	
Auditor	Prydis Accounts Limited	
	Clyst House	
	Manor Drive	
	Clyst St. Mary	
	Exeter	
	Devon	
	EX5 1GB	

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DEVON MEMORY CAFE CONSORTIUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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

Devon Memory Café Consortium (DMCC) is a membership organisation which aims to support memory cafes across Devon to provide a quality service to people living with dementia and their carers.

We provide our members with quality information, guidance and training on running memory cafes, and also opportunities to meet, learn and share with each other. We encourage and support our members to achieve our Quality Assurance Mark. We always welcome new memory cafes to join DMCC.

The DMCC promotes the efficient and effective use of resources for charitable purposes among the current network of 50 independently run Memory Cafes in Devon. Our website contains a web map containing contact information for all member memory cafes and the Memory Café Hub, a valuable training and learning resource for volunteers, trustees and the public.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We have approximately 50 Memory Cafes operating across Devon County, some meeting weekly, some fortnightly, some monthly.

The number of people affected by dementia and carers registered as visiting Memory Cafes across the county has gradually risen throughout the year from 1,530 to just over 2,000, though not all attend every session.

Throughout the year there were approximately 1080 Memory Cafe meetings held in the county, with approximately 28,000 individual visits to these Memory Cafes.

We started organising area forums in May 2022 and these have grown the frequency and numbers attending, with Memory Cafe coordinators and volunteers meeting face-to-face to share and learn from each other.

DEVON MEMORY CAFE CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our main aims for the year were:

1. **To strengthen links and communications between Memory Cafes and DMCC, and between DMCC and other stakeholders.**

We achieved this by developing local forums in consultation with Memory Café coordinators, agreeing geographical areas and leads in each area. We held two local forums in each of the five area during the year, as well as our annual Convention and AGM.

1. **To make the Memory Café Hub more accessible as a learning tool for Memory Cafes in Devon.**

We have developed and disseminated promotional materials for use on our website, Facebook, newsletters, flyers, etc. We also implemented improvements as suggested by our members. We continue to encourage the use of Memory Café Hub materials at area forums.

1. **To address training needs of Memory Cafe Coordinators and volunteers**

We undertake an annual survey of Memory Cafes to establish their training needs. In the last year we set up one-day First Aid training sessions across the county and increased dementia awareness by inviting the virtual Dementia Bus provided by Training2Care to visit each of our five areas across Devon. Over 80% of attendees report courses were good or excellent.

1. **To support Memory Cafes to meet quality assurance standards**

We have continued to develop the DMCC dedicated Quality Assurance' Mark (QAM) working in conjunction with Teignbridge CVS. Our QAM demonstrates that a Memory Café has reached a high standard of provision of support, services and activities to improve the health and wellbeing of people living with dementia and their carers. It also evidences to professionals and the public that the policies and practices of the Café are robust and ensure a safe, caring, effective and responsive service.

Since the start of the scheme 20 of our 50 cafes have succeeded in gaining our QAM, several of the remaining Cafes have their own quality mark

1. **To support the development of new MCs**

Our membership numbers have hardly changed over the year with some closing and a similar number opening. Trustees decided to provide a small amount of financial support to all new Memory Cafes opening in the county. DMCC also supports newer and smaller cafes in the form of resources, information, mentoring, buddying or financial advice. All new Memory Cafes reported being appreciative of receiving this support.

Our Memory Café Hub contains an on-line training resource, created by Picturing Health, for use of all our Memory Café co-ordinators, volunteers and trustees. Included in this is free online dementia awareness training in nine parts that can be completed individually or used for group training. In this current year we opened this training up making it available to the general public. It has the option of obtaining a certificate on completion by correctly answering questions after watching each of the nine training sections.

Additionally, the Memory Café Hub contains five modules explaining how to set up and manage a memory café including management and legislation, volunteers, fundraising, activities and publicity, and a video titled 'What is a Memory Café' that can be used for marketing purposes by our Memory Cafes.

All our volunteers have access to free online Safeguarding and Mental Capacity Act training provided for us by Devon County Council. Approximately 30 of our members have signed up for the course.

Our sixth AGM and Convention took place in November 2023 and was an opportunity for all our members to meet up, share good practice and support one another. Guest speakers from Devon County Council, NHS Devon and Devon Partnership NHS trust updated the meeting on the development of integrated dementia care plans for the county. Dr Lisa Burrows from Plymouth University presented the findings from her doctorate research entitled 'More than tea and cake', describing why Memory Cafes work for people living with dementia and their carers. Dr Jonathan Witton from the University of Exeter Medical School discussed the findings of latest research into new Alzheimer's drugs.

Our principal funding to enable us to support Devon Memory Cafes continues to be provided by Devon County Council (DCC). DCC also supports our DMCC Quality Assurance Scheme and the other services we provide to all our Memory Cafés. We have a small number of other benefactors who kindly donate money to our charity from events and activities.

DEVON MEMORY CAFE CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Total income for the year was £31,268

Total expenditure £28,612

The bank balance on 31 March 2024 was £86,982

Amount of reserves held as of the 31st March 2024 was £86,019 (unrestricted funds) and £5,000 (restricted funds)

The amount owed by the charity: Nil

All projects remain within budget.

Our current structure allows us to continue to keep core costs to an absolute minimum. We have no office and our administrator is part-time, usually working two days a week.

For 2023 - 24, core costs were £13,513

Core costs for 2024-25 are expected to be approximately £8,000

Our financial position is reviewed annually. As a charity, we are dependent on external funding which is unpredictable. To limit risk to the organisation in the event of a significant lack of funding, the trustees have agreed to hold a Reserve Fund equivalent to six months core running costs.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

- To strengthen links and communications between Memory Cafes and DMCC, and between DMCC and other stakeholders.
- To make the Memory Café Hub more accessible as a learning tool for Memory Cafes in Devon and beyond, and to other relevant groups
- To address other training needs of Memory Cafe Coordinators and volunteers.
- To ensure that our website remains up-to-date and relevant.
- To support the development of new Memory Cafes in the county.
- In conjunction with Teignbridge CVS, to support our Memory Cafes to meet quality assurance standards as set out in our Quality Assurance Mark.
- To ensure DMCC is well supported administratively.

Structure, governance and management

The Devon Memory Café Consortium (DMCC) is controlled by its governing document as a Charitable Incorporated Organisation (CIO) registered on 14 November 2016. The charity is governed by a group of trustees with relevant skills and experience. Trustees meet bi-monthly.

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 2015).

DMCC continues to be reliant upon volunteers. The charity has just one part-time self-employed member of staff and does not have offices or other infrastructure to maintain. It has a small amount of IT equipment. This structure continues to allow us to keep core costs to an absolute minimum. Trustee selection methods are followed in accordance with our Constitutional document, Items 13 to 18.

DEVON MEMORY CAFE CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

A McKiernan

C Palmer

(Resigned 7 December 2023)

C Furse

(Appointed 16 November 2023)

G Tregoning

J Tregoning

J Hadley

(Resigned 28 September 2023)

M Garvey

S Milton

T Peters

(Appointed 16 November 2023)

Our trustees are elected from our membership or from application to the charity, interviewed by the committee and ratified at the AGM.

The trustees' report was approved by the Board of Trustees.



M Garvey

Chair

Dated: 7/11/24

DEVON MEMORY CAFE CONSORTIUM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DEVON MEMORY CAFE CONSORTIUM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON MEMORY CAFE CONSORTIUM

I report to the trustees on my examination of the financial statements of Devon Memory Cafe Consortium (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Prydis Accounts Limited

Clyst House
Manor Drive
Clyst St. Mary
Exeter
Devon
EX5 1GB

Dated:

DEVON MEMORY CAFE CONSORTIUM
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes						
Income from:						
Donations and legacies	31,268	-	31,268	31,320	-	31,320
Expenditure on:						
Charitable activities	26,612	2,000	28,612	32,466	-	32,466
Net incoming/(outgoing) resources before transfers	4,656	(2,000)	2,656	(1,146)	-	(1,146)
Gross transfers between funds	60	(60)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds	4,716	(2,060)	2,656	(1,146)	-	(1,146)
Fund balances at 1 April 2023	81,303	7,060	88,363	82,449	7,060	89,509
Fund balances at 31 March 2024	86,019	5,000	91,019	81,303	7,060	88,363

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DEVON MEMORY CAFE CONSORTIUM**BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets			4,037		4,037
Current assets					
Cash at bank and in hand		86,982		84,326	
Net current assets			86,982		84,326
Total assets less current liabilities			91,019		88,363
Income funds					
Restricted funds			5,000		7,060
Unrestricted funds			86,019		81,303
			91,019		88,363

The financial statements were approved by the Trustees on7/11/24..

/ *M.H. Garvey*

 M Garvey
 Trustee

DEVON MEMORY CAFE CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Devon Memory Café Consortium is a membership organisation which aims to support memory cafes across Devon to provide a quality service to people living with dementia and their carers.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.