

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Dementia Friendly Keighley**

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

Dementia Friendly Keighley

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Dementia Friendly Keighley
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 advancement of health (including the relief of sickness) for the public benefit, in particular, but not limited to:

- i) providing support to persons living with dementia, their families and carers, including by providing advice and support;
- ii) making the views and experiences of persons living with dementia known to health and social care providers;
- iii) providing information about dementia and other related problems arising from ageing, illness or disease.

Public benefit

In settling our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the 2022/2023 year the charity has carried out some of the below objects among other things:

- Providing activities for people with dementia.
- Cooperating with other voluntary organisations and statutory bodies in the provision of services for those suffering from dementia, their families and carers.
- Encouraged local businesses and organisations to be aware of the needs of, and to make their services as friendly as possible for, those with dementia.
- Seeking to ensure that services in the area of dementia are known by and accessible to people in the BAME community.
- Working with local doctors to make the process of contact and diagnosis as smooth as possible.

FINANCIAL REVIEW

Financial review

The net receipts for the year were £-36,209, including net receipts of £10,281 on unrestricted funds and net receipts of £-46,490 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £84,344.

It is our aim to maintain a reserve of sufficient funds to enable DFK to exist for a period not less than three months and no more than 6 months (between £29,500 and £59,000 based on budgeted 2022/2023 expenditure), to enable the development of alternative funding streams.

The treasurer will report to the Board of Trustees if any time that he considers the level of reserves needs to be adjusted to meet this policy.

Rationale

The policy is designed to meet the following objectives:

- To provide continuity of activities in the event of a large variation in income (e.g. a large funder pulling out unexpectedly).
- To deal with emergencies (e.g. a major unexpected repair).
- To deal with short-term fluctuations in cash-flow (e.g. a funder who pays in arrears).
- To be able to develop new projects and grasp new opportunities as they arise.
- To enable the charity to close down in an orderly manner if this should prove necessary.

Dementia Friendly Keighley

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 5 January 2017 and governed according to its constitution.

Recruitment and appointment of new trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171003

Principal address

6 College Walk
Airedale Shopping Centre
Keighley
West Yorkshire
BD21 3PH

Trustees

P J Waddington
Mrs C M Highley
A H Barker
H Bradley (appointed 16.5.23)
L Maunsel (appointed 13.4.22) (resigned 19.11.22)
A Briggs (resigned 11.5.23)

Independent Examiner

Helen Louise Barritt FMAAT
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

Approved by order of the board of trustees on 13 October 2023 and signed on its behalf by:

Mrs C M Highley - Trustee

Independent Examiner's Report to the Trustees of Dementia Friendly Keighley

Independent examiner's report to the trustees of Dementia Friendly Keighley

I report to the charity trustees on my examination of the accounts of Dementia Friendly Keighley (the Trust) for the year ended 31 March 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

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.

Helen Louise Barritt FMAAT

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

13 October 2023

Dementia Friendly Keighley

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		45,181	29,848	75,029	153,159
Other trading activities	2	577	-	577	1,696
Total		<u>45,758</u>	<u>29,848</u>	<u>75,606</u>	<u>154,855</u>
EXPENDITURE ON					
Raising funds	3	29,712	64,878	94,590	96,985
Charitable activities					
Other		7,959	9,266	17,225	34,343
Total		<u>37,671</u>	<u>74,144</u>	<u>111,815</u>	<u>131,328</u>
NET INCOME/(EXPENDITURE)		8,087	(44,296)	(36,209)	23,527
Transfers between funds	6	2,194	(2,194)	-	-
Net movement in funds		10,281	(46,490)	(36,209)	23,527
RECONCILIATION OF FUNDS					
Total funds brought forward		74,063	66,583	140,646	117,119
TOTAL FUNDS CARRIED FORWARD		<u><u>84,344</u></u>	<u><u>20,093</u></u>	<u><u>104,437</u></u>	<u><u>140,646</u></u>

The notes form part of these financial statements

Dementia Friendly Keighley

Balance Sheet 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		84,345	20,092	104,437	140,646
NET CURRENT ASSETS		84,345	20,092	104,437	140,646
TOTAL ASSETS LESS CURRENT LIABILITIES		84,345	20,092	104,437	140,646
NET ASSETS		84,345	20,092	104,437	140,646
FUNDS	6				
Unrestricted funds				84,345	74,063
Restricted funds				20,092	66,583
TOTAL FUNDS				104,437	140,646

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2023 and were signed on its behalf by:

C M Highley - Trustee

Dementia Friendly Keighley

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The trustees have taken advantage of section 133 of The Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

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.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	577	1,696
	<u> </u>	<u> </u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

3. RAISING FUNDS

Investment management costs

	31.3.23	31.3.22
	£	£
Administrative expenses	2,640	3,647
Property repairs	15,013	3,976
	<u>17,653</u>	<u>7,623</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80,333	72,826	153,159
Other trading activities	<u>1,696</u>	<u>-</u>	<u>1,696</u>
Total	<u>82,029</u>	<u>72,826</u>	<u>154,855</u>
EXPENDITURE ON			
Raising funds	32,539	64,446	96,985
Charitable activities			
Other	<u>8,743</u>	<u>25,600</u>	<u>34,343</u>
Total	<u>41,282</u>	<u>90,046</u>	<u>131,328</u>
NET INCOME/(EXPENDITURE)	40,747	(17,220)	23,527
Transfers between funds	<u>(3,392)</u>	<u>3,392</u>	<u>-</u>
Net movement in funds	37,355	(13,828)	23,527
RECONCILIATION OF FUNDS			
Total funds brought forward	36,708	80,411	117,119
TOTAL FUNDS CARRIED FORWARD	<u>74,063</u>	<u>66,583</u>	<u>140,646</u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	74,063	8,088	2,194	84,345
Restricted funds				
BAME Project	1,857	-	(1,857)	-
BDCT Winter Relief	1,196	(900)	-	296
BDMC Covid Relief	6,943	(6,943)	-	-
BDMC Video	100	-	(100)	-
Coop	1,846	-	-	1,846
Sir George Martin Trust	350	-	-	350
Health and Inequities	23,800	(6,393)	-	17,407
BDMC Community Chest	480	(283)	(197)	-
BDMC Business Support Grant	10,920	(10,880)	(40)	-
W.G. Edwards Foundation				
	1,408	(1,408)	-	-
Diagnostic Pathway Support	8,000	(8,000)	-	-
NLCF Changing Space	9,683	(9,683)	-	-
Bradford Community Buildings	-	193	-	193
	<u>66,583</u>	<u>(44,297)</u>	<u>(2,194)</u>	<u>20,092</u>
TOTAL FUNDS	<u>140,646</u>	<u>(36,209)</u>	<u>-</u>	<u>104,437</u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,758	(37,670)	8,088
Restricted funds			
BDCT Winter Relief	-	(900)	(900)
BDMC Covid Relief	-	(6,943)	(6,943)
Health and Inequities	24,998	(31,391)	(6,393)
BDMC Community Chest	-	(283)	(283)
BDMC Business Support Grant	-	(10,880)	(10,880)
W.G. Edwards Foundation			
	-	(1,408)	(1,408)
Diagnostic Pathway Support	-	(8,000)	(8,000)
NLCF Changing Space	-	(9,683)	(9,683)
Warm Places	1,000	(1,000)	-
Jubilee BDMC			
	250	(250)	-
Bradford Community Buildings	3,600	(3,407)	193
	<u>29,848</u>	<u>(74,145)</u>	<u>(44,297)</u>
TOTAL FUNDS	<u>75,606</u>	<u>(111,815)</u>	<u>(36,209)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	36,708	40,747	(3,392)	74,063
Restricted funds				
General restricted fund	80,411	(17,220)	3,392	66,583
TOTAL FUNDS	<u>117,119</u>	<u>23,527</u>	<u>-</u>	<u>140,646</u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,029	(41,282)	40,747
Restricted funds			
General restricted fund	72,826	(90,046)	(17,220)
TOTAL FUNDS	<u>154,855</u>	<u>(131,328)</u>	<u>23,527</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	36,708	48,835	(1,198)	84,345
Restricted funds				
General restricted fund	80,411	(17,220)	3,392	66,583
BAME Project	-	-	(1,857)	(1,857)
BDCT Winter Relief	-	(900)	-	(900)
BDMC Covid Relief	-	(6,943)	-	(6,943)
BDMC Video	-	-	(100)	(100)
Health and Inequities	-	(6,393)	-	(6,393)
BDMC Community Chest	-	(283)	(197)	(480)
BDMC Business Support Grant	-	(10,880)	(40)	(10,920)
W.G. Edwards Foundation	-	-	-	-
Diagnostic Pathway Support	-	(1,408)	-	(1,408)
NLCF Changing Space	-	(8,000)	-	(8,000)
Bradford Community Buildings	-	(9,683)	-	(9,683)
	-	193	-	193
	<u>80,411</u>	<u>(61,517)</u>	<u>1,198</u>	<u>20,092</u>
TOTAL FUNDS	<u>117,119</u>	<u>(12,682)</u>	<u>-</u>	<u>104,437</u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,787	(78,952)	48,835
Restricted funds			
General restricted fund	72,826	(90,046)	(17,220)
BDCT Winter Relief	-	(900)	(900)
BDMC Covid Relief	-	(6,943)	(6,943)
Health and Inequities	24,998	(31,391)	(6,393)
BDMC Community Chest	-	(283)	(283)
BDMC Business Support Grant	-	(10,880)	(10,880)
W.G. Edwards Foundation			
	-	(1,408)	(1,408)
Diagnostic Pathway Support	-	(8,000)	(8,000)
NLCF Changing Space	-	(9,683)	(9,683)
Warm Places	1,000	(1,000)	-
Jubilee BDMC			
	250	(250)	-
Bradford Community Buildings	3,600	(3,407)	193
	<u>102,674</u>	<u>(164,191)</u>	<u>(61,517)</u>
TOTAL FUNDS	<u><u>230,461</u></u>	<u><u>(243,143)</u></u>	<u><u>(12,682)</u></u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Dementia Friendly Keighley

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,561	105,962
Contracts and commissions	22,468	45,581
Other income	-	1,616
	75,029	153,159
Other trading activities		
Fundraising events	577	1,696
Total incoming resources	75,606	154,855
EXPENDITURE		
Other trading activities		
Running costs	571	121
Wages	76,366	89,241
	76,937	89,362
Investment management costs		
Administrative expenses	2,640	3,647
Property repairs	15,013	3,976
	17,653	7,623
Charitable activities		
Rent and venue hire	9,649	3,464
Rates and water	1,274	4,490
Insurance	841	665
Telephone	2,231	1,035
Freelance fees	-	19,384
Advertising	1,838	422
Sundries	552	4,883
	16,385	34,343
Support costs		
Governance costs		
Accountancy and legal fees	840	-
Total resources expended	111,815	131,328
Net (expenditure)/income	(36,209)	23,527

This page does not form part of the statutory financial statements