

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Dementia Friendly Keighley**

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

Dementia Friendly Keighley

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13

Dementia Friendly Keighley

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the 2024/2025 year the charity has carried out some of the below objects among other things:

- Providing activities for people with dementia, their families and carers.
- 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 £83,126, including net receipts of £19,052 on unrestricted funds and net receipts of £64,074 on restricted funds.

Reserves policy

In conjunction with DFK's Financial Policy and Procedures, this Reserves Policy forms part of DFK's commitment to ensure the management and allocation of funds is carried out responsibly, to give DFK the best chance to continue to provide its services into the future and to ensure that it can always meet its liabilities.

The charity's free reserves, excluding fixed assets, at the year end were £121,660.

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.

Reserve levels

It is our aim to maintain a reserve of sufficient funds to enable DFK to exist for a period not less than six months and no more than twenty-four months, 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.

Dementia Friendly Keighley

Report of the Trustees for the Year Ended 31 March 2025

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
A H Barker (resigned 10.8.24)
H Bradley (resigned 27.7.25)
L Artis (resigned 4.9.25)
C Brett (appointed 14.5.24) (resigned 6.10.25)
Ms R Bowditch (appointed 13.9.25)
N Farrar (appointed 13.10.25)

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 16 October 2025 and signed on its behalf by:

P J Waddington - 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 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

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

16 October 2025

Dementia Friendly Keighley

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,491	153,290	195,781	145,688
Other trading activities	2	-	-	-	234
Investment income	3	2,871	-	2,871	1,114
Total		<u>45,362</u>	<u>153,290</u>	<u>198,652</u>	<u>147,036</u>
EXPENDITURE ON					
Raising funds	4	16,186	74,968	91,154	90,504
Charitable activities					
Other		10,124	14,248	24,372	40,385
Total		<u>26,310</u>	<u>89,216</u>	<u>115,526</u>	<u>130,889</u>
NET INCOME		19,052	64,074	83,126	16,147
RECONCILIATION OF FUNDS					
Total funds brought forward		102,607	17,977	120,584	104,437
TOTAL FUNDS CARRIED FORWARD		<u><u>121,659</u></u>	<u><u>82,051</u></u>	<u><u>203,710</u></u>	<u><u>120,584</u></u>

The notes form part of these financial statements

Dementia Friendly Keighley

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	7	5,744	-	5,744	3,830
Cash at bank and in hand		115,916	82,050	197,966	116,754
		<u>121,660</u>	<u>82,050</u>	<u>203,710</u>	<u>120,584</u>
NET CURRENT ASSETS		<u>121,660</u>	<u>82,050</u>	<u>203,710</u>	<u>120,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		121,660	82,050	203,710	120,584
NET ASSETS		<u>121,660</u>	<u>82,050</u>	<u>203,710</u>	<u>120,584</u>
FUNDS	8				
Unrestricted funds				121,660	102,607
Restricted funds				<u>82,050</u>	<u>17,977</u>
TOTAL FUNDS				<u>203,710</u>	<u>120,584</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2025 and were signed on its behalf by:

P J Waddington - Trustee

Dementia Friendly Keighley

Notes to the Financial Statements for the Year Ended 31 March 2025

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

	31.3.25	31.3.24
	£	£
Fundraising events	-	234
	<u> </u>	<u> </u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	2,871	1,114
	<u>2,871</u>	<u>1,114</u>

4. RAISING FUNDS

Investment management costs

	31.3.25	31.3.24
	£	£
Administrative expenses	122	3,073
Property repairs	5,610	1,982
	<u>5,732</u>	<u>5,055</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,241	101,447	145,688
Other trading activities	234	-	234
Investment income	1,114	-	1,114
	<u>45,589</u>	<u>101,447</u>	<u>147,036</u>
Total			
	<u>45,589</u>	<u>101,447</u>	<u>147,036</u>
EXPENDITURE ON			
Raising funds	28,198	62,306	90,504
Charitable activities			
Other	6,464	33,921	40,385
	<u>34,662</u>	<u>96,227</u>	<u>130,889</u>
Total			
	<u>34,662</u>	<u>96,227</u>	<u>130,889</u>
NET INCOME	10,927	5,220	16,147
Transfers between funds	7,334	(7,334)	-
	<u>18,261</u>	<u>(2,114)</u>	<u>16,147</u>
Net movement in funds			
	<u>18,261</u>	<u>(2,114)</u>	<u>16,147</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	84,345	20,092	104,437
	<u>102,606</u>	<u>17,978</u>	<u>120,584</u>
TOTAL FUNDS CARRIED FORWARD			
	<u>102,606</u>	<u>17,978</u>	<u>120,584</u>

Dementia Friendly Keighley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	5,744	3,830
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	102,607	19,053	121,660
Restricted funds			
Bradford Community Buildings	193	(95)	98
Day Opportunities	709	(709)	-
Mayors Fund	4,805	(196)	4,609
PostcodeNeighbourhood	10,406	(10,406)	-
Schofield Fund 2	-	2,000	2,000
South Craven	1,864	(582)	1,282
Sue Gain	-	240	240
National Lottery	-	42,321	42,321
Postcode Lottery	-	30,000	30,000
Skipton Building Society	-	1,000	1,000
Community Choirs	-	500	500
	<u>17,977</u>	<u>64,073</u>	<u>82,050</u>
TOTAL FUNDS	<u>120,584</u>	<u>83,126</u>	<u>203,710</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,362	(26,309)	19,053
Restricted funds			
Bradford Community Buildings	-	(95)	(95)
Day Opportunities	11,918	(12,627)	(709)
Mayors Fund	1	(197)	(196)
PostcodeNeighbourhood	-	(10,406)	(10,406)
Schofield Fund 2	2,000	-	2,000
South Craven	586	(1,168)	(582)
Sue Gain	460	(220)	240
National Lottery	105,172	(62,851)	42,321
Warm Spaces 3	653	(653)	-
Warm Spaces 4	1,000	(1,000)	-
Postcode Lottery	30,000	-	30,000
Skipton Building Society	1,000	-	1,000
Community Choirs	500	-	500
	<u>153,290</u>	<u>(89,217)</u>	<u>64,073</u>
TOTAL FUNDS	<u>198,652</u>	<u>(115,526)</u>	<u>83,126</u>

Dementia Friendly Keighley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	84,345	10,928	7,334	102,607
Restricted funds				
BDCT Winter Relief	296	(296)	-	-
Coop	1,846	-	(1,846)	-
Sir George Martin Trust	350	-	(350)	-
Health and Inequities	17,407	(11,844)	(5,563)	-
Bradford Community Buildings	193	-	-	193
Day Opportunities	-	709	-	709
Community	-	(82)	82	-
Mayors Fund	-	4,805	-	4,805
PostcodeNeighbourhood	-	10,406	-	10,406
Care Homes	-	8,622	(8,622)	-
South Craven	-	1,864	-	1,864
Fretwell	-	(7,056)	7,056	-
Vicki Hodgeson	-	(1,262)	1,262	-
Branshaw GC	-	(647)	647	-
	<u>20,092</u>	<u>5,219</u>	<u>(7,334)</u>	<u>17,977</u>
TOTAL FUNDS	<u><u>104,437</u></u>	<u><u>16,147</u></u>	<u><u>-</u></u>	<u><u>120,584</u></u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. 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	45,589	(34,661)	10,928
Restricted funds			
BDCT Winter Relief	-	(296)	(296)
Health and Inequities	25,000	(36,844)	(11,844)
Day Opportunities	11,155	(10,446)	709
Community	4,238	(4,320)	(82)
Keighley Ward Lap Top	500	(500)	-
CNET Friendship	1,936	(1,936)	-
Mayors Fund	6,043	(1,238)	4,805
Warm Spaces 2	1,999	(1,999)	-
PostcodeNeighbourhood	25,000	(14,594)	10,406
Care Homes	19,000	(10,378)	8,622
CNET Friendship 2	1,980	(1,980)	-
Schofield Fund 2	2,000	(2,000)	-
South Craven	1,864	-	1,864
Paula Long	732	(732)	-
Fretwell	-	(7,056)	(7,056)
Vicki Hodgeson	-	(1,262)	(1,262)
Branshaw GC	-	(647)	(647)
	<u>101,447</u>	<u>(96,228)</u>	<u>5,219</u>
TOTAL FUNDS	<u>147,036</u>	<u>(130,889)</u>	<u>16,147</u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	84,345	29,981	7,334	121,660
Restricted funds				
BDCT Winter Relief	296	(296)	-	-
Coop	1,846	-	(1,846)	-
Sir George Martin Trust	350	-	(350)	-
Health and Inequilities	17,407	(11,844)	(5,563)	-
Bradford Community Buildings	193	(95)	-	98
Community	-	(82)	82	-
Mayors Fund	-	4,609	-	4,609
Care Homes	-	8,622	(8,622)	-
Schofield Fund 2	-	2,000	-	2,000
South Craven	-	1,282	-	1,282
Fretwell	-	(7,056)	7,056	-
Vicki Hodgeson	-	(1,262)	1,262	-
Branshaw GC	-	(647)	647	-
Sue Gain	-	240	-	240
National Lottery	-	42,321	-	42,321
Postcode Lottery	-	30,000	-	30,000
Skipton Building Society	-	1,000	-	1,000
Community Choirs	-	500	-	500
	<u>20,092</u>	<u>69,292</u>	<u>(7,334)</u>	<u>82,050</u>
TOTAL FUNDS	<u><u>104,437</u></u>	<u><u>99,273</u></u>	<u><u>-</u></u>	<u><u>203,710</u></u>

Dementia Friendly Keighley

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. 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	90,951	(60,970)	29,981
Restricted funds			
BDCT Winter Relief	-	(296)	(296)
Health and Inequilities	25,000	(36,844)	(11,844)
Bradford Community Buildings	-	(95)	(95)
Day Opportunities	23,073	(23,073)	-
Community	4,238	(4,320)	(82)
Keighley Ward Lap Top	500	(500)	-
CNET Friendship	1,936	(1,936)	-
Mayors Fund	6,044	(1,435)	4,609
Warm Spaces 2	1,999	(1,999)	-
PostcodeNeighbourhood	25,000	(25,000)	-
Care Homes	19,000	(10,378)	8,622
CNET Friendship 2	1,980	(1,980)	-
Schofield Fund 2	4,000	(2,000)	2,000
South Craven	2,450	(1,168)	1,282
Paula Long	732	(732)	-
Fretwell	-	(7,056)	(7,056)
Vicki Hodgeson	-	(1,262)	(1,262)
Branshaw GC	-	(647)	(647)
Sue Gain	460	(220)	240
National Lottery	105,172	(62,851)	42,321
Warm Spaces 3	653	(653)	-
Warm Spaces 4	1,000	(1,000)	-
Postcode Lottery	30,000	-	30,000
Skipton Building Society	1,000	-	1,000
Community Choirs	500	-	500
	<u>254,737</u>	<u>(185,445)</u>	<u>69,292</u>
TOTAL FUNDS	<u>345,688</u>	<u>(246,415)</u>	<u>99,273</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Dementia Friendly Keighley

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,426	24,055
Grants	157,355	121,633
	195,781	145,688
Other trading activities		
Fundraising events	-	234
Investment income		
Deposit account interest	2,871	1,114
	198,652	147,036
Total incoming resources		
	198,652	147,036
EXPENDITURE		
Other trading activities		
Running costs	2,297	1,086
Wages	83,125	84,363
	85,422	85,449
Investment management costs		
Administrative expenses	122	3,073
Property repairs	5,610	1,982
	5,732	5,055
Charitable activities		
Rent and venue hire	8,917	5,851
Rates and utilities	2,158	4,159
Insurance	-	908
Telephone	4,636	3,678
Freelance fees	3,152	17,925
Advertising	2,063	4,405
Sundries	2,050	2,319
	22,976	39,245
Support costs		
Governance costs		
Accountancy and legal fees	1,396	1,140
	115,526	130,889
Total resources expended		
	115,526	130,889
Net income	83,126	16,147

This page does not form part of the statutory financial statements