

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Alzheimer Cafe Isle of Wight

Kilby Fox
Chartered Accountants
4 Pavilion Court
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Northampton Business Park
Northampton
Northamptonshire
NN4 7SL

Alzheimer Cafe Isle of Wight

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for the Year Ended 31 March 2025

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Alzheimer Cafe Isle of Wight

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

Significant activities

The Alzheimer Café Isle of Wight is proud to report another landmark year in our support of those affected by dementia. This year, we have been continuing to develop the UK's first Alzheimer Café that operates all day from Monday to Friday and is based at the Isle of Wight's only Dementia Resource Centre, where information, support and guidance about dementia can be found all under one roof at Parklands Cowes. Our Community Café has become a welcoming space where individuals affected by dementia-whether before or after diagnosis- can come together, along with their families, carers, and healthcare professionals, to socialise and find support and information in a community of shared experiences.

Public benefit

At Alzheimer Café Isle of Wight, we strive to create environments that provide not only emotional and social support but also educational resources and professional guidance.

We ran seven monthly Alzheimer Cafes across the Island in 2024/25, with 1,975 visits from people and their families affected by dementia.

Alzheimer Café IOW provides education about dementia for professionals, volunteer organisations, care home staff, businesses, services, and the general public.

Parklands is a 'one stop shop' for information, support, and signposting, somewhere everyone can feel safe and find a break from daily routine for a while. Parklands also houses many other services, including:

- " hairdressing
- " chiropody
- " audiology
- " massage
- " art and woodworking workshops
- " clinical psychology
- " debt and benefit advice

These services are regularly growing in number and evolving as time goes on.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171437

Principal address

38 Solent View Road
Cowes
Isle of Wight
PO31 8JY

Trustees

L Kirk
P Thompson
E Pearson
J Blackmore
J Clarke

Alzheimer Cafe Isle of Wight
Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Kilby Fox
Chartered Accountants
4 Pavilion Court
600 Pavilion Drive
Northampton Business Park
Northampton
Northamptonshire
NN4 7SL

Key Developments

The vision for Alzheimer Café Isle of Wight has been shaped through a unique partnership with the local community and organisations, leading to the creation of the IW Dementia Strategy, first published in 2022 and currently under review. This strategy was a collaborative effort with contributions from Alzheimer Café IW, Carers IW, Age UK IW, Healthwatch IW, Independent Arts, Mountbatten, IWC Adult Social Care, and the IW NHS Trust.

Since our inception in 2009, we have been dedicated to providing education and support to those living with dementia. The establishment of Parklands marks a significant milestone as it is the first and only dementia hub on the Isle of Wight, offering continuous support throughout the week.

Community Impact

Nearly 3,000 people on the Isle of Wight have been diagnosed with dementia. Our project is designed to benefit anyone affected by dementia, including those with a diagnosis, those awaiting diagnosis, individuals experiencing early memory challenges, and their families, friends, and carers.

Conclusion

The Alzheimer Café Isle of Wight remains committed to supporting those affected by dementia through education, social engagement, and professional services. Our dedicated volunteers and collaborative community efforts continue to drive our mission forward, ensuring that our new and existing projects are sustainable and impactful for everyone involved.

During 2024/25 we have made significant strides in our strategic objectives and remain committed to delivering long-term sustainability to people affected by dementia in our Island community.

We look forward to another year of growth, community engagement, and continued support for individuals with dementia and their loved ones.

We thank our guests who have visited all our cafes across the Island, our dedicated staff, partners across all sectors and our army of dedicated volunteers, for their continued support and look forward to another successful year ahead.

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

.....
Trustee

**Independent Examiner's Report to the Trustees of
Alzheimer Cafe Isle of Wight**

Independent examiner's report to the trustees of Alzheimer Cafe Isle of Wight

I report to the charity trustees on my examination of the accounts of Alzheimer Cafe Isle of Wight (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

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.

Frances Tebbutt ACA FCCA FMAAT
The Institute of Chartered Accountants in England and Wales

Kilby Fox
Chartered Accountants
4 Pavilion Court
600 Pavilion Drive
Northampton Business Park
Northampton
Northamptonshire
NN4 7SL

Date:

Alzheimer Cafe Isle of Wight

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		331,665	35,800	367,465	220,525
Other trading activities	2	-	12,387	12,387	-
Investment income	3	12,918	-	12,918	-
Total		<u>344,583</u>	<u>48,187</u>	<u>392,770</u>	<u>220,525</u>
EXPENDITURE ON					
Other		<u>249,549</u>	<u>25,997</u>	<u>275,546</u>	<u>202,311</u>
NET INCOME		95,034	22,190	117,224	18,214
Transfers between funds	9	<u>41,733</u>	<u>(41,733)</u>	<u>-</u>	<u>-</u>
Net movement in funds		136,767	(19,543)	117,224	18,214
RECONCILIATION OF FUNDS					
Total funds brought forward		80,606	45,896	126,502	108,288
TOTAL FUNDS CARRIED FORWARD		<u><u>217,373</u></u>	<u><u>26,353</u></u>	<u><u>243,726</u></u>	<u><u>126,502</u></u>

The notes form part of these financial statements

Alzheimer Cafe Isle of Wight

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	122,573	-	122,573	-
CURRENT ASSETS					
Debtors	7	23,503	-	23,503	-
Cash at bank and in hand		76,455	26,353	102,808	126,502
		<u>99,958</u>	<u>26,353</u>	<u>126,311</u>	<u>126,502</u>
CREDITORS					
Amounts falling due within one year	8	(5,158)	-	(5,158)	-
NET CURRENT ASSETS		<u>94,800</u>	<u>26,353</u>	<u>121,153</u>	<u>126,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>217,373</u>	<u>26,353</u>	<u>243,726</u>	<u>126,502</u>
NET ASSETS		<u>217,373</u>	<u>26,353</u>	<u>243,726</u>	<u>126,502</u>
FUNDS	9				
Unrestricted funds				217,373	80,606
Restricted funds				26,353	45,896
TOTAL FUNDS				<u>243,726</u>	<u>126,502</u>

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

.....
Trustee

Alzheimer Cafe Isle of Wight

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

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.

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.

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.

Alzheimer Cafe Isle of Wight

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

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Training income	12,387	-
	<u>12,387</u>	<u>-</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	12,911	-
Deposit account interest	7	-
	<u>12,918</u>	<u>-</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>68,525</u>	<u>152,000</u>	<u>220,525</u>
EXPENDITURE ON			
Other	<u>20,211</u>	<u>182,100</u>	<u>202,311</u>
NET INCOME/(EXPENDITURE)	48,314	(30,100)	18,214
RECONCILIATION OF FUNDS			
Total funds brought forward	32,292	75,996	108,288
TOTAL FUNDS CARRIED FORWARD	<u>80,606</u>	<u>45,896</u>	<u>126,502</u>

Alzheimer Cafe Isle of Wight

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

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
Additions	107,493	9,003	6,077	122,573
NET BOOK VALUE				
At 31 March 2025	107,493	9,003	6,077	122,573
At 31 March 2024	-	-	-	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	23,503	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,204	-
Taxation and social security	1,248	-
Other creditors	706	-
	5,158	-

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	80,606	95,034	41,733	217,373
Restricted funds				
Training Fund	1,409	(3,623)	2,754	540
Parklands	44,487	-	(44,487)	-
Garden Fund	-	18,194	-	18,194
Choir Fund	-	2,619	-	2,619
IT Fund	-	5,000	-	5,000
	45,896	22,190	(41,733)	26,353
TOTAL FUNDS	126,502	117,224	-	243,726

Alzheimer Cafe Isle of Wight

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

9. 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	344,583	(249,549)	95,034
Restricted funds			
Training Fund	12,387	(16,010)	(3,623)
Garden Fund	22,800	(4,606)	18,194
Choir Fund	3,000	(381)	2,619
IT Fund	10,000	(5,000)	5,000
	<u>48,187</u>	<u>(25,997)</u>	<u>22,190</u>
TOTAL FUNDS	<u><u>392,770</u></u>	<u><u>(275,546)</u></u>	<u><u>117,224</u></u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	32,292	48,314	80,606
Restricted funds			
Training Fund	75,996	(74,587)	1,409
Parklands	-	44,487	44,487
	<u>75,996</u>	<u>(30,100)</u>	<u>45,896</u>
TOTAL FUNDS	<u><u>108,288</u></u>	<u><u>18,214</u></u>	<u><u>126,502</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,525	(20,211)	48,314
Restricted funds			
Training Fund	-	(74,587)	(74,587)
Parklands	152,000	(107,513)	44,487
	<u>152,000</u>	<u>(182,100)</u>	<u>(30,100)</u>
TOTAL FUNDS	<u><u>220,525</u></u>	<u><u>(202,311)</u></u>	<u><u>18,214</u></u>

Alzheimer Cafe Isle of Wight

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

9. 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	32,292	143,348	41,733	217,373
Restricted funds				
Training Fund	75,996	(78,210)	2,754	540
Parklands	-	44,487	(44,487)	-
Garden Fund	-	18,194	-	18,194
Choir Fund	-	2,619	-	2,619
IT Fund	-	5,000	-	5,000
	<u>75,996</u>	<u>(7,910)</u>	<u>(41,733)</u>	<u>26,353</u>
TOTAL FUNDS	<u>108,288</u>	<u>135,438</u>	<u>-</u>	<u>243,726</u>

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	413,108	(269,760)	143,348
Restricted funds			
Training Fund	12,387	(90,597)	(78,210)
Parklands	152,000	(107,513)	44,487
Garden Fund	22,800	(4,606)	18,194
Choir Fund	3,000	(381)	2,619
IT Fund	10,000	(5,000)	5,000
	<u>200,187</u>	<u>(208,097)</u>	<u>(7,910)</u>
TOTAL FUNDS	<u>613,295</u>	<u>(477,857)</u>	<u>135,438</u>

10. RELATED PARTY DISCLOSURES

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

Alzheimer Cafe Isle of Wight

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	237,465	68,525
Grants	130,000	152,000
	<hr/>	<hr/>
	367,465	220,525
 Other trading activities		
Training income	12,387	-
 Investment income		
Rents received	12,911	-
Deposit account interest	7	-
	<hr/>	<hr/>
	12,918	-
	<hr/>	<hr/>
Total incoming resources	392,770	220,525
 EXPENDITURE		
Support costs		
Management		
Wages	166,935	8,122
Training	16,954	73,016
Cafe venue hire	2,697	2,813
Food Cafe's round the Island	1,082	3,217
Rates and water	320	-
Insurance	4,022	1,949
Light and heat	7,829	-
Telephone	1,690	204
Postage and stationery	1,896	1,892
Advertising	8,767	8,832
Sundries	6,073	345
Food Parklands	15,623	-
Repairs and maintenance	2,413	564
Volunteer expenses	-	699
Administration charges	7,200	8,075
Website fees	-	2,850
Accountant charges	1,000	1,223
Professional fees	11,821	1,111
Travel	1,271	803
Leasehold improvements	-	78,638
Capital expenditure	57	7,958
IT software and consumables	9,348	-
Choir expenses	381	-
Garden expenses	4,606	-
Cleaning Parklands	3,281	-
	<hr/>	<hr/>
	275,266	202,311

This page does not form part of the statutory financial statements

Alzheimer Cafe Isle of Wight

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

	2025 £	2024 £
Management		
Finance		
Bank charges	280	-
	<hr/>	<hr/>
Total resources expended	275,546	202,311
	<hr/>	<hr/>
Net income	117,224	18,214
	<hr/> <hr/>	<hr/> <hr/>