

DEMENTIA FIRST

England & Wales · Charity number 1172242

Details

Status Registered

Legal form CIO

Registered 2017-03-24

Register [View on the Charity Commission register](#)

Contact

Address The Byre
Pendell Road
Bletchingley
Redhill
RH1 4QH

Phone 01883818310

Email info@dementiafirst.org.uk

Website www.dementiafirst.org.uk

Activities

Objects: TO PROVIDE AFFORDABLE SUPPORT TO PERSONS LIVING WITH DEMENTIA AND THEIR CARERS BY THE PROVISION OF DAILY RESPITE FOR CARERS AND WITH THE OBJECTIVE OF ENABLING PEOPLE WITH DEMENTIA TO LIVE WELL, FOR THE PUBLIC BENEFIT OF RESIDENTS IN EAST SURREY

Activities: To provide a day care facility for people with Dementia and provide respite for their carers

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£245,694	£276,639	-	-
2024-06-30	£300,108	£276,838	-	-
2023-06-30	£258,989	£247,186	-	-
2022-06-30	£240,374	£218,781	-	-
2021-06-30	£144,690	£161,778	-	-

Trustees

Name	Role	Appointed
LINDA ROSE WATSON	Chair	2017-03-24
BRIAN MAXWELL MURDOCH		2017-03-24
CLAIRE ROBERTSON		2017-05-16
Christopher OConnor		2024-05-14
Elizabeth Lord		2023-04-22
Janet Susan Franklin		2022-03-08
Michael John Wagstaff		2024-03-23
PENELOPE MELISSA HEXT		2017-03-24

DEMENTIA FIRST

England & Wales - Charity number 1172242

Accounts

REGISTERED COMPANY NUMBER: CE009728 (England and Wales)
REGISTERED CHARITY NUMBER: 1172242

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
Dementia First
(A Company Limited by Guarantee)

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Dementia First

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for the Year Ended 30 June 2025**

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Dementia First

Report of the Trustees for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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

It has been a challenging year with the results showing a loss for the year as income did not increase in line with costs but fortunately we were able to cope with this reversal as we had built a reserve to cope with such an outcome.

The biggest element in the fall of income was the reduction of income from Social services which dropped by fifty percent down from approximately £60,000 to £30,000 presumably due to lack of funds, ironically this £30,000 reduction almost matches our loss for the year.

Looking forward we expect another challenging year as changes to National Insurance will increase our costs.

The trustees would like to thank our staff for their hard work over the last year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE009728 (England and Wales)

Registered Charity number

1172242

Registered office

The Byre
Pendell Road
Bletchingley
Redhill
Surrey
RH1 4QH

Trustees

B M Murdoch
Mrs C Robertson
Mrs L R Watson
Mrs P M Hext
Mrs J S Franklin
Mrs E Lord
M J Wagstaff
C O'Connor

Independent Examiner

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Approved by order of the board of trustees on14/10/2025..... and signed on its behalf by: B Murdoch

Dementia First

**Report of the Trustees
for the Year Ended 30 June 2025**

B. Murdoch

.....
B M Murdoch - Trustee

**Independent Examiner's Report to the Trustees of
Dementia First**

Independent examiner's report to the trustees of Dementia First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Young ACA

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Date: 12/10/25

Dementia First

**Statement of Financial Activities
for the Year Ended 30 June 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,766	5,408	32,174	40,841
Charitable activities					
Caring and support activities		208,446	-	208,446	255,694
Other trading activities	3	4,089	-	4,089	2,419
Investment income	4	768	217	985	1,154
Total		<u>240,069</u>	<u>5,625</u>	<u>245,694</u>	<u>300,108</u>
EXPENDITURE ON					
Charitable activities					
Caring and support activities		253,029	23,610	276,639	276,838
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(12,960)	(17,985)	(30,945)	23,270
		(3,013)	3,013	-	-
Net movement in funds		(15,973)	(14,972)	(30,945)	23,270
RECONCILIATION OF FUNDS					
Total funds brought forward		121,140	48,630	169,770	146,500
TOTAL FUNDS CARRIED FORWARD		<u>105,167</u>	<u>33,658</u>	<u>138,825</u>	<u>169,770</u>

Dementia First

**Balance Sheet
30 June 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	-	17,590	17,590	21,937
CURRENT ASSETS					
Debtors	10	17,148	-	17,148	20,569
Cash at bank and in hand		92,755	16,068	108,823	132,603
		<u>109,903</u>	<u>16,068</u>	<u>125,971</u>	<u>153,172</u>
CREDITORS					
Amounts falling due within one year	11	(4,736)	-	(4,736)	(5,339)
		<u>105,167</u>	<u>16,068</u>	<u>121,235</u>	<u>147,833</u>
NET CURRENT ASSETS					
		<u>105,167</u>	<u>16,068</u>	<u>121,235</u>	<u>147,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>105,167</u>	<u>33,658</u>	<u>138,825</u>	<u>169,770</u>
NET ASSETS					
		<u>105,167</u>	<u>33,658</u>	<u>138,825</u>	<u>169,770</u>
FUNDS					
Unrestricted funds	12			105,167	121,140
Restricted funds				33,658	48,630
TOTAL FUNDS					
				<u>138,825</u>	<u>169,770</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/10/2025 and were signed on its behalf by:

B. Murdoch
B M Murdoch - Trustee

Dementia First

Notes to the Financial Statements for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	31,413	40,527
Gift aid	761	314
	<u>32,174</u>	<u>40,841</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	4,089	2,419
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	985	1,154
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	6,053	7,313
Hire of plant and machinery	871	1,555
Other operating leases	39,040	37,638
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Management and Administration	1	1
Care staff	5	5
Drivers	1	1
	<u> </u>	<u> </u>
	7	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,615	18,226	40,841
Charitable activities			
Caring and support activities	238,694	17,000	255,694
Other trading activities	2,089	330	2,419
Investment income	819	335	1,154
	<u> </u>	<u> </u>	<u> </u>
Total	264,217	35,891	300,108
	<u> </u>	<u> </u>	<u> </u>

EXPENDITURE ON

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Caring and support activities	240,126	36,712	276,838
	<u>24,091</u>	<u>(821)</u>	<u>23,270</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	606	(606)	-
	<u>24,697</u>	<u>(1,427)</u>	<u>23,270</u>
Net movement in funds			
RECONCILIATION OF FUNDS			
Total funds brought forward	96,443	50,057	146,500
	<u>121,140</u>	<u>48,630</u>	<u>169,770</u>
TOTAL FUNDS CARRIED FORWARD			

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 July 2024	52,000	400	52,400
Additions	-	1,706	1,706
	<u>52,000</u>	<u>2,106</u>	<u>54,106</u>
At 30 June 2025			
DEPRECIATION			
At 1 July 2024	30,063	400	30,463
Charge for year	5,484	569	6,053
	<u>35,547</u>	<u>969</u>	<u>36,516</u>
At 30 June 2025			
NET BOOK VALUE			
At 30 June 2025	<u>16,453</u>	<u>1,137</u>	<u>17,590</u>
At 30 June 2024	<u>21,937</u>	<u>-</u>	<u>21,937</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	8,474	12,112
Other debtors	5,100	5,100
Prepayments	3,574	3,357
	<u>17,148</u>	<u>20,569</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	139
Accrued expenses	4,736	5,200
	<u>4,736</u>	<u>5,339</u>

12. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	Transfers between funds	At 30.6.25
	£	£	£	£
Unrestricted funds				
General fund	121,140	(12,960)	(3,013)	105,167
Restricted funds				
Restriction fund	48,630	(17,985)	3,013	33,658
TOTAL FUNDS	<u>169,770</u>	<u>(30,945)</u>	<u>-</u>	<u>138,825</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	240,069	(253,029)	(12,960)
Restricted funds			
Restriction fund	5,625	(23,610)	(17,985)
TOTAL FUNDS	<u>245,694</u>	<u>(276,639)</u>	<u>(30,945)</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	Transfers between funds	At 30.6.24
	£	£	£	£
Unrestricted funds				
General fund	96,443	24,091	606	121,140
Restricted funds				
Restriction fund	50,057	(821)	(606)	48,630
TOTAL FUNDS	<u>146,500</u>	<u>23,270</u>	<u>-</u>	<u>169,770</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

12. 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	264,217	(240,126)	24,091
Restricted funds			
Restriction fund	35,891	(36,712)	(821)
TOTAL FUNDS	<u>300,108</u>	<u>(276,838)</u>	<u>23,270</u>

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

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	96,443	11,131	(2,407)	105,167
Restricted funds				
Restriction fund	50,057	(18,806)	2,407	33,658
TOTAL FUNDS	<u>146,500</u>	<u>(7,675)</u>	<u>-</u>	<u>138,825</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	504,286	(493,155)	11,131
Restricted funds			
Restriction fund	41,516	(60,322)	(18,806)
TOTAL FUNDS	<u>545,802</u>	<u>(553,477)</u>	<u>(7,675)</u>

13. RELATED PARTY DISCLOSURES

No trustees have family members who are self-funders of services at the charity's premises.

Dementia First

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,413	40,527
Gift aid	761	314
	32,174	40,841
Other trading activities		
Fundraising events	4,089	2,419
Investment income		
Deposit account interest	985	1,154
Charitable activities		
Sales services	208,446	238,694
Grants	-	17,000
	208,446	255,694
Total incoming resources	245,694	300,108
EXPENDITURE		
Charitable activities		
Wages	138,890	129,726
Social security	1,900	1,111
Pensions	2,481	2,257
Other operating leases	39,040	37,638
Insurance	636	560
Light and heat	5,175	5,494
Sundries	4,944	4,656
Motor expenses	5,959	5,022
Cleaning	596	649
Food	8,442	10,148
Activities	3,354	3,168
Training	-	264
	211,417	200,693
Support costs		
Management		
Wages	46,583	44,644
Social security	1,314	1,066
Pensions	1,863	1,766
Hire of plant and machinery	871	1,555
Telephone	804	525
Postage and stationery	1,193	706
Advertising	1,043	161
Repairs & renewals	1,484	13,697
Motor vehicle depreciation	5,484	7,313
Computer equipment	569	15
	61,208	71,448

Dementia First

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	2025 £	2024 £
Management		
Other		
Bank interest	237	249
Governance costs		
Accountancy fees	3,580	4,160
Legal and professional fees	197	288
	<u>3,777</u>	<u>4,448</u>
Total resources expended	<u>276,639</u>	<u>276,838</u>
Net (expenditure)/income	<u>(30,945)</u>	<u>23,270</u>

DEMENTIA FIRST

England & Wales - Charity number 1172242

Accounts

REGISTERED COMPANY NUMBER: CE009728 (England and Wales)
REGISTERED CHARITY NUMBER: 1172242

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Dementia First
(A Company Limited by Guarantee)**

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
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**Contents of the Financial Statements
for the Year Ended 30 June 2024**

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Dementia First

**Report of the Trustees
for the Year Ended 30 June 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. 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

It's been another stable year financially mainly due to large grant we received during the year, and an increase in donations this enabled us to renew the flooring in the premises and update the office computers. Our thanks to all of those who donated to us this year and to the staff and volunteers for all their hard work during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE009728 (England and Wales)

Registered Charity number

1172242

Registered office

The Byre
Pendell Road
Betchingley
Redhill
Surrey
RH1 4QH

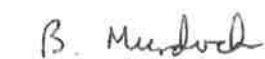
Trustees

B M Murdoch
Mrs C Robertson
Mrs L R Watson
Mrs P M Hext
Mrs J S Franklin
Mrs E Lord
M J Wagstaff (appointed 23.3.24)
C O'Connor (appointed 14.5.24)

Independent Examiner

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Approved by order of the board of trustees on18/11/2024..... and signed on its behalf by:



.....
B M Murdoch - Trustee

**Independent Examiner's Report to the Trustees of
Dementia First**

Independent examiner's report to the trustees of Dementia First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Young ACA

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
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Kent
TN11 9QU

Date:18/11/2024.....

Dementia First

Statement of Financial Activities
for the Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,615	18,226	40,841	37,534
Charitable activities					
Caring and support activities		238,694	17,000	255,694	216,421
Other trading activities	3	2,089	330	2,419	4,743
Investment income	4	819	335	1,154	291
Total		<u>264,217</u>	<u>35,891</u>	<u>300,108</u>	<u>258,989</u>
EXPENDITURE ON					
Charitable activities					
Caring and support activities		<u>240,126</u>	<u>36,712</u>	<u>276,838</u>	<u>247,186</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	24,091 606	(821) (606)	23,270 -	11,803 -
Net movement in funds		<u>24,697</u>	<u>(1,427)</u>	<u>23,270</u>	<u>11,803</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		96,443	50,057	146,500	134,697
TOTAL FUNDS CARRIED FORWARD		<u><u>121,140</u></u>	<u><u>48,630</u></u>	<u><u>169,770</u></u>	<u><u>146,500</u></u>

The notes form part of these financial statements

Dementia First

**Balance Sheet
30 June 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	-	21,937	21,937	29,250
CURRENT ASSETS					
Debtors	10	20,321	248	20,569	21,199
Cash at bank and in hand		106,159	26,444	132,603	101,178
		126,480	26,692	153,172	122,377
CREDITORS					
Amounts falling due within one year	11	(5,340)	1	(5,339)	(5,127)
NET CURRENT ASSETS		121,140	26,693	147,833	117,250
TOTAL ASSETS LESS CURRENT LIABILITIES		121,140	48,630	169,770	146,500
NET ASSETS		121,140	48,630	169,770	146,500
FUNDS	12				
Unrestricted funds				121,140	96,443
Restricted funds				48,630	50,057
TOTAL FUNDS				169,770	146,500

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

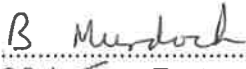
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/11/2024 and were signed on its behalf by:


 C Robertson - Trustee
 B MURDOCH

Notes to the Financial Statements
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

- Motor vehicles - 25% on reducing balance
- Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	40,527	36,793
Gift aid	314	741
	<u>40,841</u>	<u>37,534</u>

Dementia First

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>2,419</u>	<u>4,743</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,154</u>	<u>291</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	7,313	9,839
Hire of plant and machinery	1,555	1,571
Other operating leases	<u>37,638</u>	<u>34,242</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Management and Administration	1	1
Care staff	5	5
Drivers	1	1
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,749	25,785	37,534
Charitable activities			
Caring and support activities	216,421	-	216,421
Other trading activities	4,743	-	4,743
Investment income	217	74	291
Total	<u>233,130</u>	<u>25,859</u>	<u>258,989</u>

EXPENDITURE ON

Dementia First

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Caring and support activities	225,392	21,794	247,186
NET INCOME	7,738	4,065	11,803
Transfers between funds	1,982	(1,982)	-
Net movement in funds	9,720	2,083	11,803
RECONCILIATION OF FUNDS			
Total funds brought forward	86,723	47,974	134,697
TOTAL FUNDS CARRIED FORWARD	<u>96,443</u>	<u>50,057</u>	<u>146,500</u>
9. TANGIBLE FIXED ASSETS			
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 July 2023 and 30 June 2024	52,000	400	52,400
DEPRECIATION			
At 1 July 2023	22,750	400	23,150
Charge for year	7,313	-	7,313
At 30 June 2024	30,063	400	30,463
NET BOOK VALUE			
At 30 June 2024	<u>21,937</u>	<u>-</u>	<u>21,937</u>
At 30 June 2023	<u>29,250</u>	<u>-</u>	<u>29,250</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024	2023
		£	£
Trade debtors		12,112	13,231
Other debtors		5,100	5,100
Prepayments		3,357	2,868
		<u>20,569</u>	<u>21,199</u>

Dementia First

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	139	169
Accrued expenses	5,200	4,958
	<u>5,339</u>	<u>5,127</u>

12. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	Transfers between funds	At 30.6.24
	£	£	£	£
Unrestricted funds				
General fund	96,443	24,091	606	121,140
Restricted funds				
Restriction fund	50,057	(821)	(606)	48,630
TOTAL FUNDS	<u>146,500</u>	<u>23,270</u>	<u>-</u>	<u>169,770</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	264,217	(240,126)	24,091
Restricted funds			
Restriction fund	35,891	(36,712)	(821)
TOTAL FUNDS	<u>300,108</u>	<u>(276,838)</u>	<u>23,270</u>

Comparatives for movement in funds

	At 1.7.22	Net movement in funds	Transfers between funds	At 30.6.23
	£	£	£	£
Unrestricted funds				
General fund	86,723	7,738	1,982	96,443
Restricted funds				
Restriction fund	47,974	4,065	(1,982)	50,057
TOTAL FUNDS	<u>134,697</u>	<u>11,803</u>	<u>-</u>	<u>146,500</u>

Dementia First

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

12. 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	233,130	(225,392)	7,738
Restricted funds			
Restriction fund	25,859	(21,794)	4,065
TOTAL FUNDS	<u>258,989</u>	<u>(247,186)</u>	<u>11,803</u>

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

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	86,723	31,829	2,588	121,140
Restricted funds				
Restriction fund	47,974	3,244	(2,588)	48,630
TOTAL FUNDS	<u>134,697</u>	<u>35,073</u>	<u>-</u>	<u>169,770</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	497,347	(465,518)	31,829
Restricted funds			
Restriction fund	61,750	(58,506)	3,244
TOTAL FUNDS	<u>559,097</u>	<u>(524,024)</u>	<u>35,073</u>

13. RELATED PARTY DISCLOSURES

No trustees have family members who are self funders of services at the charity's premises.

Dementia First

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,527	36,793
Gift aid	314	741
	<u>40,841</u>	<u>37,534</u>
Other trading activities		
Fundraising events	2,419	4,743
Investment income		
Deposit account interest	1,154	291
Charitable activities		
Sales services	238,694	216,421
Grants	17,000	-
	<u>255,694</u>	<u>216,421</u>
Total incoming resources	300,108	258,989
EXPENDITURE		
Charitable activities		
Wages	129,726	117,360
Social security	1,111	926
Pensions	2,257	2,044
Other operating leases	37,638	34,242
Insurance	560	603
Light and heat	5,494	4,691
Sundries	4,656	4,065
Motor expenses	5,022	5,834
Cleaning	649	546
Food	10,148	8,887
Activities	3,168	4,171
Training	264	1,124
	<u>200,693</u>	<u>184,493</u>
Support costs		
Management		
Wages	44,644	40,975
Social security	1,066	868
Pensions	1,766	1,615
Hire of plant and machinery	1,555	1,571
Telephone	525	662
Postage and stationery	706	611
Advertising	161	442
Repairs & renewals	13,697	1,316
Motor vehicle depreciation	7,313	9,750
Computer equipment	15	89
	<u>71,448</u>	<u>57,899</u>

This page does not form part of the statutory financial statements

Dementia First

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	2024 £	2023 £
Management		
Other		
Bank Interest	249	308
Governance costs		
Accountancy fees	4,160	3,980
Legal and professional fees	288	506
	<u>4,448</u>	<u>4,486</u>
Total resources expended	<u>276,838</u>	<u>247,186</u>
Net income	<u>23,270</u>	<u>11,803</u>

DEMENTIA FIRST

England & Wales - Charity number 1172242

Accounts

REGISTERED COMPANY NUMBER: CE009728 (England and Wales)
REGISTERED CHARITY NUMBER: 1172242

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Dementia First
(A Company Limited by Guarantee)

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Dementia First

Contents of the Financial Statements for the Year Ended 30 June 2023

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

Dementia First

Report of the Trustees for the Year Ended 30 June 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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

Dementia 1st has had a stable year amongst continuing difficulties within the social care sector and general economic environment. We have had another year of successful fundraising and continue to build our reputation and profile within our local community and the statutory bodies. It is reassuring that our income from donations and legacy have increased by just over 17% during this twelve month period. Our thanks are due to all those who have donated so generously to our funds during the year and to our staff and volunteers for their co-operation and assistance throughout this period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE009728 (England and Wales)

Registered Charity number

1172247

Registered office

The Byre
Pendell Road
Betchingley
Redhill
Surrey
RH1 4QH

Trustees

P M Bradley (deceased 22.4.23)
B M Murdoch
Mrs C Robertson
Mrs L R Watson
Mrs P M Hext
Mrs J S Franklin
Mrs E Lord (appointed 22.4.23)

Independent Examiner

Docks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Approved by order of the board of trustees on *14th November '23* and signed on its behalf by:



Mrs C Robertson - Trustee

**Independent Examiner's Report to the Trustees of
Dementia First**

Independent examiner's report to the trustees of Dementia First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

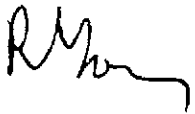
Independent examiner's statement

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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Young ACA

Deeks Evans Audit Services Limited
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

14 November 2023

Dementia First

Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,749	25,785	37,534	32,900
Charitable activities					
Caring and support activities		216,421	-	216,421	202,545
Other trading activities	3	4,743	-	4,743	4,907
Investment income	4	217	74	291	22
Total		<u>233,130</u>	<u>25,859</u>	<u>258,989</u>	<u>240,374</u>
EXPENDITURE ON					
Raising funds		-	-	-	208
Charitable activities					
Caring and support activities		225,392	21,794	247,186	218,573
Total		<u>225,392</u>	<u>21,794</u>	<u>247,186</u>	<u>218,781</u>
NET INCOME					
Transfers between funds	12	7,738	4,065	11,803	21,593
		<u>1,982</u>	<u>(1,982)</u>	-	-
Net movement in funds		9,720	2,083	11,803	21,593
RECONCILIATION OF FUNDS					
Total funds brought forward		86,723	47,974	134,697	113,104
TOTAL FUNDS CARRIED FORWARD		<u><u>96,443</u></u>	<u><u>50,057</u></u>	<u><u>146,500</u></u>	<u><u>134,697</u></u>

The notes form part of these financial statements

Dementia First

**Balance Sheet
30 June 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	-	29,250	29,250	39,089
CURRENT ASSETS					
Debtors	10	21,199	-	21,199	21,091
Cash at bank and in hand		80,371	20,807	101,178	78,724
		<u>101,570</u>	<u>20,807</u>	<u>122,377</u>	<u>99,815</u>
CREDITORS					
Amounts falling due within one year	11	(5,127)	-	(5,127)	(4,207)
NET CURRENT ASSETS		<u>96,443</u>	<u>20,807</u>	<u>117,250</u>	<u>95,608</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,443</u>	<u>50,057</u>	<u>146,500</u>	<u>134,697</u>
NET ASSETS		<u>96,443</u>	<u>50,057</u>	<u>146,500</u>	<u>134,697</u>
FUNDS	12				
Unrestricted funds				96,443	86,723
Restricted funds				50,057	47,974
TOTAL FUNDS				<u>146,500</u>	<u>134,697</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

14/11/2023



C Robertson - Trustee

The notes form part of these financial statements

Dementia First

Notes to the Financial Statements for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	36,793	32,900
Gift aid	741	-
	<u>37,534</u>	<u>32,900</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

3. OTHER TRADING ACTIVITIES

	2023	2022
Fundraising events	£ 4,743	£ 4,907
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2023	2022
Deposit account interest	£ 291	£ 22
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
Depreciation - owned assets	£ 9,839	£ 13,133
Hire of plant and machinery	1,571	614
Other operating leases	34,242	30,020
Surplus on disposal of fixed assets	-	(2,540)
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Management and Administration	1	1
Care staff	5	5
Drivers	1	1
	<u> </u>	<u> </u>
	7	7

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,643	257	32,900
Charitable activities			
Caring and support activities	200,545	2,000	202,545
Other trading activities	4,907	-	4,907
Investment income	20	2	22
Total	<u> </u>	<u> </u>	<u> </u>
	238,115	2,259	240,374

EXPENDITURE ON

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Raising funds	208	-	208
Charitable activities			
Caring and support activities	206,113	12,460	218,573
Total	<u>206,321</u>	<u>12,460</u>	<u>218,781</u>
NET INCOME/(EXPENDITURE)	31,794	(10,201)	21,593
Transfers between funds	1,277	(1,277)	-
Net movement in funds	33,071	(11,478)	21,593
RECONCILIATION OF FUNDS			
Total funds brought forward	53,652	59,452	113,104
TOTAL FUNDS CARRIED FORWARD	<u><u>86,723</u></u>	<u><u>47,974</u></u>	<u><u>134,697</u></u>

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 July 2022 and 30 June 2023	52,000	400	52,400
DEPRECIATION			
At 1 July 2022	13,000	311	13,311
Charge for year	9,750	89	9,839
At 30 June 2023	<u>22,750</u>	<u>400</u>	<u>23,150</u>
NET BOOK VALUE			
At 30 June 2023	<u>29,250</u>	-	<u>29,250</u>
At 30 June 2022	<u>39,000</u>	89	<u>39,089</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	13,231	13,298
Other debtors	5,100	5,100
Prepayments	2,868	2,693
	<u>21,199</u>	<u>21,091</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	169	127
Accrued expenses	4,958	4,080
	5,127	4,207

12. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	Transfers between funds	At 30.6.23
	£	£	£	£
Unrestricted funds				
General fund	86,723	7,738	1,982	96,443
Restricted funds				
Restriction fund	47,974	4,065	(1,982)	50,057
TOTAL FUNDS	134,697	11,803	-	146,500

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	233,130	(225,392)	7,738
Restricted funds			
Restriction fund	25,859	(21,794)	4,065
TOTAL FUNDS	258,989	(247,186)	11,803

Comparatives for movement in funds

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
Unrestricted funds				
General fund	53,652	31,794	1,277	86,723
Restricted funds				
Restriction fund	59,452	(10,201)	(1,277)	47,974
TOTAL FUNDS	113,104	21,593	-	134,697

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

12. 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	238,115	(206,321)	31,794
Restricted funds			
Restriction fund	2,259	(12,460)	(10,201)
TOTAL FUNDS	<u>240,374</u>	<u>(218,781)</u>	<u>21,593</u>

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

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	53,652	39,532	3,259	96,443
Restricted funds				
Restriction fund	59,452	(6,136)	(3,259)	50,057
TOTAL FUNDS	<u>113,104</u>	<u>33,396</u>	<u>-</u>	<u>146,500</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	471,245	(431,713)	39,532
Restricted funds			
Restriction fund	28,118	(34,254)	(6,136)
TOTAL FUNDS	<u>499,363</u>	<u>(465,967)</u>	<u>33,396</u>

13. RELATED PARTY DISCLOSURES

No trustees have family members who are self-funders of services at the charity's premises.

Dementia First
Detailed Statement of Financial Activities
for the Year Ended 30 June 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,793	32,900
Gift aid	741	-
	<u>37,534</u>	<u>32,900</u>
Other trading activities		
Fundraising events	4,743	4,907
Investment income		
Deposit account interest	291	22
Charitable activities		
Sales services	216,421	200,545
Grants	-	2,000
	<u>216,421</u>	<u>202,545</u>
Total Incoming resources	<u>258,989</u>	<u>240,374</u>
EXPENDITURE		
Other trading activities		
Opening stock	-	208
Charitable activities		
Wages	117,360	104,943
Social security	926	778
Pensions	2,044	2,054
Other operating leases	34,242	30,020
Insurance	603	528
Light and heat	4,691	3,165
Sundries	4,065	3,748
Motor expenses	5,834	5,501
Cleaning	546	440
Food	8,887	7,248
Activities	4,171	3,109
Training	1,124	-
	<u>184,493</u>	<u>161,534</u>
Support costs		
Management		
Wages	40,975	37,200
Social security	868	726
Pensions	1,615	1,468
Hire of plant and machinery	1,571	614
Telephone	662	624
Postage and stationery	611	608
Advertising	442	470
Repairs & renewals	1,316	559
Motor vehicle depreciation	9,750	13,000
Carried forward	57,810	55,269

Dementia First

Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	2023 £	2022 £
Management		
Brought forward	57,810	55,269
Computer equipment	89	133
Profit on sale of tangible fixed assets	-	(2,540)
	<u>57,899</u>	<u>52,862</u>
Other		
Bank interest	308	297
Governance costs		
Accountancy fees	3,980	3,240
Legal and professional fees	506	640
	<u>4,486</u>	<u>3,880</u>
Total resources expended	<u>247,186</u>	<u>218,781</u>
Net income	<u>11,803</u>	<u>21,593</u>

This page does not form part of the statutory financial statements

DEMENTIA FIRST

England & Wales - Charity number 1172242

Accounts

REGISTERED COMPANY NUMBER: CE009728 (England and Wales)
REGISTERED CHARITY NUMBER: 1172242

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Dementia First
(A Company Limited by Guarantee)

Deeks Evans
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Dementia First

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Dementia First

Report of the Trustees for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. 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

Dementia 1st has had a positive year considering the challenges resulting from both the pandemic and current difficulties within the social care sector. Thanks to the efforts of staff, volunteers and supporters our reserves have received much needed strengthening and we find ourselves in a more comfortable position at the end of this twelve month period. As well as services being delivered within Tandridge District Council we have also established some new services within the Borough of Reigate & Banstead and have developed good relationships within both councils. Looking to the future we plan to consolidate our financial position further and expand our services where and if appropriate. We are a small charity delivering very much needed services through our much valued staff team and the commitment of our trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE009728 (England and Wales)

Registered Charity number

1172242

Registered office

The Byre
Pendell Road
Bletchingley
Redhill
Surrey
RH1 4QH

Trustees

P M Bradley
B M M Murdoch
Mrs C Robertson
A C Cornwall (resigned 27.1.22)
Mrs L R Watson
Mrs P M Hext
Mrs E Holloway (resigned 13.7.21)

Independent Examiner

Richard Young
Deeks Evans
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Approved by order of the board of trustees on 6 December 2022 and signed on its behalf by:

Mrs C Robertson - Trustee

**Independent Examiner's Report to the Trustees of
Dementia First**

Independent examiner's report to the trustees of Dementia First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Richard Young
Deeks Evans
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

6 December 2022

Dementia First

**Statement of Financial Activities
for the Year Ended 30 June 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,643	257	32,900	19,750
Charitable activities					
Caring and support activities		200,545	2,000	202,545	123,999
Other trading activities	2	4,907	-	4,907	924
Investment income	3	20	2	22	17
Total		<u>238,115</u>	<u>2,259</u>	<u>240,374</u>	<u>144,690</u>
EXPENDITURE ON					
Raising funds		208	-	208	74
Charitable activities					
Caring and support activities		206,113	12,460	218,573	161,704
Total		<u>206,321</u>	<u>12,460</u>	<u>218,781</u>	<u>161,778</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	31,794	(10,201)	21,593	(17,088)
		1,277	(1,277)	-	-
Net movement in funds		33,071	(11,478)	21,593	(17,088)
RECONCILIATION OF FUNDS					
Total funds brought forward		53,652	59,452	113,104	130,192
TOTAL FUNDS CARRIED FORWARD		<u><u>86,723</u></u>	<u><u>47,974</u></u>	<u><u>134,697</u></u>	<u><u>113,104</u></u>

The notes form part of these financial statements

Dementia First

**Balance Sheet
30 June 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	89	39,000	39,089	222
CURRENT ASSETS					
Stocks	9	-	-	-	208
Debtors	10	21,091	-	21,091	24,417
Cash at bank and in hand		69,750	8,974	78,724	93,472
		<u>90,841</u>	<u>8,974</u>	<u>99,815</u>	<u>118,097</u>
CREDITORS					
Amounts falling due within one year	11	(4,207)	-	(4,207)	(5,215)
		<u>86,634</u>	<u>8,974</u>	<u>95,608</u>	<u>112,882</u>
NET CURRENT ASSETS					
		<u>86,723</u>	<u>47,974</u>	<u>134,697</u>	<u>113,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>86,723</u>	<u>47,974</u>	<u>134,697</u>	<u>113,104</u>
NET ASSETS					
		<u>86,723</u>	<u>47,974</u>	<u>134,697</u>	<u>113,104</u>
FUNDS					
Unrestricted funds	12			86,723	53,652
Restricted funds				47,974	59,452
TOTAL FUNDS				<u>134,697</u>	<u>113,104</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2022 and were signed on its behalf by:

C Robertson - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	4,907	924
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	22	17
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	13,133	134
Hire of plant and machinery	614	811
Other operating leases	30,020	13,235
Surplus on disposal of fixed assets	(2,540)	-
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Management and Administration	1	1
Care staff	5	5
Drivers	1	1
	<u> </u>	<u> </u>
	7	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,150	7,600	19,750
Charitable activities			
Caring and support activities	122,999	1,000	123,999
Other trading activities	756	168	924
Investment income	8	9	17
	<u> </u>	<u> </u>	<u> </u>
Total	135,913	8,777	144,690
	<u> </u>	<u> </u>	<u> </u>

EXPENDITURE ON

Dementia First

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Raising funds	74	-	74
Charitable activities			
Caring and support activities	161,704	-	161,704
Total	<u>161,778</u>	<u>-</u>	<u>161,778</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(25,865) (50,675)	8,777 50,675	(17,088) -
Net movement in funds	<u>(76,540)</u>	<u>59,452</u>	<u>(17,088)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	130,192	-	130,192
TOTAL FUNDS CARRIED FORWARD	<u><u>53,652</u></u>	<u><u>59,452</u></u>	<u><u>113,104</u></u>

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 July 2021	5,000	400	5,400
Additions	52,000	-	52,000
Disposals	(5,000)	-	(5,000)
At 30 June 2022	<u>52,000</u>	<u>400</u>	<u>52,400</u>
DEPRECIATION			
At 1 July 2021	5,000	178	5,178
Charge for year	13,000	133	13,133
Eliminated on disposal	(5,000)	-	(5,000)
At 30 June 2022	<u>13,000</u>	<u>311</u>	<u>13,311</u>
NET BOOK VALUE			
At 30 June 2022	<u><u>39,000</u></u>	<u><u>89</u></u>	<u><u>39,089</u></u>
At 30 June 2021	<u><u>-</u></u>	<u><u>222</u></u>	<u><u>222</u></u>

9. STOCKS

	2022 £	2021 £
Stocks	-	208

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	13,298	15,257
Other debtors	5,100	6,083
Prepayments	2,693	3,077
	<u>21,091</u>	<u>24,417</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	127	963
Accrued expenses	4,080	4,252
	<u>4,207</u>	<u>5,215</u>

12. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
Unrestricted funds				
General fund	53,652	31,794	1,277	86,723
Restricted funds				
Restriction fund	59,452	(10,201)	(1,277)	47,974
TOTAL FUNDS	<u>113,104</u>	<u>21,593</u>	<u>-</u>	<u>134,697</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	238,115	(206,321)	31,794
Restricted funds			
Restriction fund	2,259	(12,460)	(10,201)
TOTAL FUNDS	<u>240,374</u>	<u>(218,781)</u>	<u>21,593</u>

Dementia First

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	130,192	(25,865)	(50,675)	53,652
Restricted funds				
Restriction fund	-	8,777	50,675	59,452
TOTAL FUNDS	<u>130,192</u>	<u>(17,088)</u>	<u>-</u>	<u>113,104</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,913	(161,778)	(25,865)
Restricted funds			
Restriction fund	8,777	-	8,777
TOTAL FUNDS	<u>144,690</u>	<u>(161,778)</u>	<u>(17,088)</u>

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

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	130,192	5,929	(49,398)	86,723
Restricted funds				
Restriction fund	-	(1,424)	49,398	47,974
TOTAL FUNDS	<u>130,192</u>	<u>4,505</u>	<u>-</u>	<u>134,697</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	374,028	(368,099)	5,929
Restricted funds			
Restriction fund	11,036	(12,460)	(1,424)
TOTAL FUNDS	<u>385,064</u>	<u>(380,559)</u>	<u>4,505</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

13. RELATED PARTY DISCLOSURES

No trustees have family members who are self-funders of services at the charity's premises.

Dementia First

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,900	19,750
Other trading activities		
Fundraising events	4,907	924
Investment income		
Deposit account interest	22	17
Charitable activities		
Job retention furlough scheme	-	48,899
Sales services	200,545	61,874
Grants	2,000	1,000
Government grant	-	12,226
	202,545	123,999
Total incoming resources	240,374	144,690
EXPENDITURE		
Other trading activities		
Opening stock	208	282
Closing stock	-	(208)
	208	74
Charitable activities		
Wages	104,943	84,540
Social security	778	248
Pensions	2,054	1,905
Other operating leases	30,020	13,235
Insurance	528	1,348
Light and heat	3,165	1,853
Sundries	3,748	2,296
Motor expenses	5,501	6,329
Cleaning	440	99
Food	7,248	2,466
Activities	3,109	951
Training	-	520
	161,534	115,790
Support costs		
Management		
Wages	37,200	36,360
Social security	726	365
Pensions	1,468	1,454
Hire of plant and machinery	614	811
Telephone	624	609
Postage and stationery	608	1,788
Advertising	470	-
Carried forward	41,710	41,387

This page does not form part of the statutory financial statements

Dementia First

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	2022	2021
	£	£
Management		
Brought forward	41,710	41,387
Repairs & renewals	559	834
Motor vehicle depreciation	13,000	-
Computer equipment	133	133
Profit on sale of tangible fixed assets	(2,540)	-
	<hr/>	<hr/>
	52,862	42,354
Other		
Bank interest	297	156
Governance costs		
Accountancy fees	3,240	3,120
Legal and professional fees	640	284
	<hr/>	<hr/>
	3,880	3,404
Total resources expended	<hr/>	<hr/>
	218,781	161,778
Net income/(expenditure)	<hr/>	<hr/>
	21,593	(17,088)

DEMENTIA FIRST

England & Wales - Charity number 1172242

Accounts

REGISTERED COMPANY NUMBER: CE009728 (England and Wales)
REGISTERED CHARITY NUMBER: 1172242

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
Dementia First
(A Company Limited by Guarantee)

Deeks Evans
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Dementia First

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for the Year Ended 30 June 2021**

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Dementia First

Report of the Trustees for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. 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

Dementia 1st has had another tough year as a consequence of the Covid 19 pandemic. When reopening our services it was necessary to implement a reduction in clients in order to maintain social distancing resulting in reduced income. Support from our landlord, the government (through the furlough scheme), together with loyalty and commitment from staff and our members has been important as fundraising has been hugely impacted. Financial prudence has ensured we have been able to reopen services but the reduction in income and additional Covid related expenses over the past twelve months mean that we will need to concentrate our efforts to rebuild our reserves through fundraising, grant applications and by ensuring services are operating to capacity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE009728 (England and Wales)

Registered Charity number

1172242

Registered office

The Byre
Pendell Road
Betchingley
Redhill
Surrey
RH1 4QH

Trustees

P M Bradley
B M M Murdoch
Mrs C Robertson
A C Cornwall
Mrs L R Watson
Mrs P M Hext
Mrs S Baker (resigned 28.1.21)
Mrs E Holloway (resigned 13.7.21)

Independent Examiner

Richard Young
Deeks Evans
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Approved by order of the board of trustees on 20th November 21 and signed on its behalf by:



Mrs C Robertson - Trustee

**Independent Examiner's Report to the Trustees of
Dementia First**

Independent examiner's report to the trustees of Dementia First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Young
Deeks Evans
Chartered Accountants
First Floor, West Barn
North Frith Farm, Ashes Lane
Hadlow
Tonbridge
Kent
TN11 9QU

Date: 09/11/2021

Dementia First

**Statement of Financial Activities
for the Year Ended 30 June 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		12,150	7,600	19,750	20,698
Charitable activities					
Caring and support activities		122,999	1,000	123,999	171,488
Other trading activities	2	756	168	924	2,185
Investment income	3	8	9	17	34
Total		<u>135,913</u>	<u>8,777</u>	<u>144,690</u>	<u>194,405</u>
EXPENDITURE ON					
Raising funds		74	-	74	325
Charitable activities					
Caring and support activities		161,704	-	161,704	191,127
Total		<u>161,778</u>	<u>-</u>	<u>161,778</u>	<u>191,452</u>
NET INCOME/(EXPENDITURE)					
		(25,865)	8,777	(17,088)	2,953
Transfers between funds	12	(50,675)	50,675	-	-
Net movement in funds		(76,540)	59,452	(17,088)	2,953
RECONCILIATION OF FUNDS					
Total funds brought forward		130,192	-	130,192	127,239
TOTAL FUNDS CARRIED FORWARD		<u><u>53,652</u></u>	<u><u>59,452</u></u>	<u><u>113,104</u></u>	<u><u>130,192</u></u>

The notes form part of these financial statements

Dementia First

**Balance Sheet
30 June 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	222	-	222	356
CURRENT ASSETS					
Stocks	9	208	-	208	282
Debtors	10	24,417	-	24,417	14,342
Cash at bank and in hand		34,020	59,452	93,472	119,094
		58,645	59,452	118,097	133,718
CREDITORS					
Amounts falling due within one year	11	(5,215)	-	(5,215)	(3,882)
NET CURRENT ASSETS		53,430	59,452	112,882	129,836
TOTAL ASSETS LESS CURRENT LIABILITIES		53,652	59,452	113,104	130,192
NET ASSETS		53,652	59,452	113,104	130,192
FUNDS					
Unrestricted funds	12			53,652	130,192
Restricted funds				59,452	-
TOTAL FUNDS				113,104	130,192

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

21st November 2021



C Robertson - Trustee

**Notes to the Financial Statements
for the Year Ended 30 June 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Motor vehicles	- 33% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	924	2,185
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	17	34
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	134	1,711
Hire of plant and machinery	811	594
Other operating leases	13,235	22,398
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Management and Administration	1	1
Care staff	5	5
Drivers	1	1
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,698
Charitable activities	
Caring and support activities	171,488
Other trading activities	2,185
Investment income	34
Total	<u> </u> 194,405
EXPENDITURE ON	
Raising funds	325

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Caring and support activities	191,127
Total	191,452
NET INCOME	2,953
 RECONCILIATION OF FUNDS	
Total funds brought forward	127,239
TOTAL FUNDS CARRIED FORWARD	130,192

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 July 2020 and 30 June 2021	5,000	400	5,400
DEPRECIATION			
At 1 July 2020	5,000	44	5,044
Charge for year	-	134	134
At 30 June 2021	5,000	178	5,178
NET BOOK VALUE			
At 30 June 2021	-	222	222
At 30 June 2020	-	356	356

9. STOCKS

	2021 £	2020 £
Stocks	208	282

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	15,257	-
Other debtors	6,083	10,847
Prepayments	3,077	3,495
	24,417	14,342

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Trade creditors	£ 963	£ 282
Accrued expenses	4,252	3,600
	<u>5,215</u>	<u>3,882</u>

12. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	130,192	(25,865)	(50,675)	53,652
Restricted funds				
Restriction fund	-	8,777	50,675	59,452
TOTAL FUNDS	<u>130,192</u>	<u>(17,088)</u>	<u>-</u>	<u>113,104</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,913	(161,778)	(25,865)
Restricted funds			
Restriction fund	8,777	-	8,777
TOTAL FUNDS	<u>144,690</u>	<u>(161,778)</u>	<u>(17,088)</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	127,239	2,953	130,192
TOTAL FUNDS	<u>127,239</u>	<u>2,953</u>	<u>130,192</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	194,405	(191,452)	2,953
TOTAL FUNDS	<u>194,405</u>	<u>(191,452)</u>	<u>2,953</u>

Dementia First

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

12. MOVEMENT IN FUNDS - continued

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

	At 1.7.19 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	127,239	(22,912)	(50,675)	53,652
Restricted funds				
Restriction fund	-	8,777	50,675	59,452
TOTAL FUNDS	<u>127,239</u>	<u>(14,135)</u>	<u>-</u>	<u>113,104</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	330,318	(353,230)	(22,912)
Restricted funds			
Restriction fund	8,777	-	8,777
TOTAL FUNDS	<u>339,095</u>	<u>(353,230)</u>	<u>(14,135)</u>

13. RELATED PARTY DISCLOSURES

Certain trustees have family members who are self funders of services at the charity's premises.

Dementia First

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,750	16,938
Gift aid	-	3,760
	19,750	20,698
Other trading activities		
Fundraising events	924	2,185
Investment income		
Deposit account interest	17	34
Charitable activities		
Job retention furlough scheme	48,899	17,242
Sales services	61,874	154,246
Grants	1,000	-
Government grant	12,226	-
	123,999	171,488
Total incoming resources	144,690	194,405
EXPENDITURE		
Other trading activities		
Opening stock	282	607
Closing stock	(208)	(282)
	74	325
Charitable activities		
Wages	84,540	96,085
Social security	248	1,071
Pensions	1,905	1,858
Other operating leases	13,235	22,398
Insurance	1,348	1,230
Light and heat	1,853	3,170
Sundries	2,296	1,302
Motor expenses	6,329	3,784
Cleaning	99	270
Food	2,466	5,782
Activities	951	2,807
Training	520	126
	115,790	139,883
Support costs		
Management		
Wages	36,360	38,370
Social security	365	1,282
Pensions	1,454	1,528
Hire of plant and machinery	811	594
Carried forward	38,990	41,774

This page does not form part of the statutory financial statements

Dementia First

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	2021	2020
	£	£
Management		
Brought forward	38,990	41,774
Telephone	609	392
Postage and stationery	1,788	1,688
Advertising	-	92
Repairs & renewals	834	1,547
Motor vehicle depreciation	-	1,667
Computer equipment	133	44
	42,354	47,204
Other		
Bank interest	156	233
Governance costs		
Accountancy fees	3,120	3,500
Legal and professional fees	284	307
	3,404	3,807
Total resources expended	161,778	191,452
Net (expenditure)/income	(17,088)	2,953

This page does not form part of the statutory financial statements