

**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

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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  
Bletchingley  
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:

C. Robertson

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		12,150	7,600	19,750	20,698
<b>Charitable activities</b>					
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
<b>Total</b>		<u>135,913</u>	<u>8,777</u>	<u>144,690</u>	<u>194,405</u>
<b>EXPENDITURE ON</b>					
Raising funds		74	-	74	325
<b>Charitable activities</b>					
Caring and support activities		161,704	-	161,704	191,127
<b>Total</b>		<u>161,778</u>	<u>-</u>	<u>161,778</u>	<u>191,452</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(25,865)</u>	<u>8,777</u>	<u>(17,088)</u>	<u>2,953</u>
<b>Transfers between funds</b>	12	<u>(50,675)</u>	<u>50,675</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(76,540)</u>	<u>59,452</u>	<u>(17,088)</u>	<u>2,953</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		130,192	-	130,192	127,239
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	222	-	222	356
<b>CURRENT ASSETS</b>					
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
		<u>58,645</u>	<u>59,452</u>	<u>118,097</u>	<u>133,718</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(5,215)	-	(5,215)	(3,882)
<b>NET CURRENT ASSETS</b>		<u>53,430</u>	<u>59,452</u>	<u>112,882</u>	<u>129,836</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>53,652</u>	<u>59,452</u>	<u>113,104</u>	<u>130,192</u>
<b>NET ASSETS</b>		<u>53,652</u>	<u>59,452</u>	<u>113,104</u>	<u>130,192</u>
<b>FUNDS</b>	12				
Unrestricted funds				53,652	130,192
Restricted funds				59,452	-
<b>TOTAL FUNDS</b>				<u>113,104</u>	<u>130,192</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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*

C Robertson - Trustee

The notes form part of these financial statements

**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

### 3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	17	34

### 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

### 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
	7	7

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,698
<b>Charitable activities</b>	
Caring and support activities	171,488
Other trading activities	2,185
Investment income	34
<b>Total</b>	<b>194,405</b>
<b>EXPENDITURE ON</b>	
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 £
<b>Charitable activities</b>	
Caring and support activities	191,127
<b>Total</b>	<u>191,452</u>
<b>NET INCOME</b>	<u>2,953</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	127,239
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>130,192</u></u>

### 8. TANGIBLE FIXED ASSETS

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

### 9. STOCKS

	2021 £	2020 £
Stocks	<u>208</u>	<u>282</u>

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**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 £
<b>Unrestricted funds</b>				
General fund	130,192	(25,865)	(50,675)	53,652
<b>Restricted funds</b>				
Restriction fund	-	8,777	50,675	59,452
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	135,913	(161,778)	(25,865)
<b>Restricted funds</b>			
Restriction fund	8,777	-	8,777
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	127,239	2,953	130,192
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	194,405	(191,452)	2,953
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	127,239	(22,912)	(50,675)	53,652
<b>Restricted funds</b>				
Restriction fund	-	8,777	50,675	59,452
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	330,318	(353,230)	(22,912)
<b>Restricted funds</b>			
Restriction fund	8,777	-	8,777
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	19,750	16,938
Gift aid	-	3,760
	<hr/> 19,750	<hr/> 20,698
<b>Other trading activities</b>		
Fundraising events	924	2,185
<b>Investment income</b>		
Deposit account interest	17	34
<b>Charitable activities</b>		
Job retention furlough scheme	48,899	17,242
Sales services	61,874	154,246
Grants	1,000	-
Government grant	12,226	-
	<hr/> 123,999	<hr/> 171,488
<b>Total incoming resources</b>	<hr/> 144,690	<hr/> 194,405
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	282	607
Closing stock	(208)	(282)
	<hr/> 74	<hr/> 325
<b>Charitable activities</b>		
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
	<hr/> 115,790	<hr/> 139,883
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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
	<hr/> 42,354	<hr/> 47,204
<b>Other</b>		
Bank interest	156	233
<b>Governance costs</b>		
Accountancy fees	3,120	3,500
Legal and professional fees	284	307
	<hr/> 3,404	<hr/> 3,807
Total resources expended	<hr/> 161,778	<hr/> 191,452
<b>Net (expenditure)/income</b>	<hr/> <hr/> (17,088)	<hr/> <hr/> 2,953

This page does not form part of the statutory financial statements