

**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

**Contents of the Financial Statements  
for the Year Ended 30 June 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 10
<b>Detailed Statement of Financial Activities</b>	11 to 12

## **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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		32,643	257	32,900	19,750
<b>Charitable activities</b>					
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
<b>Total</b>		<u>238,115</u>	<u>2,259</u>	<u>240,374</u>	<u>144,690</u>
<b>EXPENDITURE ON</b>					
Raising funds		208	-	208	74
<b>Charitable activities</b>					
Caring and support activities		206,113	12,460	218,573	161,704
<b>Total</b>		<u>206,321</u>	<u>12,460</u>	<u>218,781</u>	<u>161,778</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	12	31,794 1,277	(10,201) (1,277)	21,593 -	(17,088) -
<b>Net movement in funds</b>		33,071	(11,478)	21,593	(17,088)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		53,652	59,452	113,104	130,192
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>86,723</u>	<u>47,974</u>	<u>134,697</u>	<u>113,104</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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	89	39,000	39,089	222
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(4,207)	-	(4,207)	(5,215)
<b>NET CURRENT ASSETS</b>		<u>86,634</u>	<u>8,974</u>	<u>95,608</u>	<u>112,882</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>86,723</u>	<u>47,974</u>	<u>134,697</u>	<u>113,104</u>
<b>NET ASSETS</b>		<u>86,723</u>	<u>47,974</u>	<u>134,697</u>	<u>113,104</u>
<b>FUNDS</b>	12				
Unrestricted funds				86,723	53,652
Restricted funds				47,974	59,452
<b>TOTAL FUNDS</b>				<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

- 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 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

### 3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	22	17

### 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)	-

### 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
	7	7

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

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

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

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

**8. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 July 2021	5,000	400	5,400
Additions	52,000	-	52,000
Disposals	(5,000)	-	(5,000)
At 30 June 2022	52,000	400	52,400
<b>DEPRECIATION</b>			
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	13,000	311	13,311
<b>NET BOOK VALUE</b>			
At 30 June 2022	39,000	89	39,089
At 30 June 2021	-	222	222

**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 £
<b>Unrestricted funds</b>				
General fund	53,652	31,794	1,277	86,723
<b>Restricted funds</b>				
Restriction fund	59,452	(10,201)	(1,277)	47,974
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	238,115	(206,321)	31,794
<b>Restricted funds</b>			
Restriction fund	2,259	(12,460)	(10,201)
<b>TOTAL FUNDS</b>	<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 £
<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>

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	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>

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 £
<b>Unrestricted funds</b>				
General fund	130,192	5,929	(49,398)	86,723
<b>Restricted funds</b>				
Restriction fund	-	(1,424)	49,398	47,974
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	374,028	(368,099)	5,929
<b>Restricted funds</b>			
Restriction fund	11,036	(12,460)	(1,424)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	32,900	19,750
<b>Other trading activities</b>		
Fundraising events	4,907	924
<b>Investment income</b>		
Deposit account interest	22	17
<b>Charitable activities</b>		
Job retention furlough scheme	-	48,899
Sales services	200,545	61,874
Grants	2,000	1,000
Government grant	-	12,226
	<hr/>	<hr/>
	202,545	123,999
<b>Total incoming resources</b>	<hr/>	<hr/>
	240,374	144,690
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	208	282
Closing stock	-	(208)
	<hr/>	<hr/>
	208	74
<b>Charitable activities</b>		
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
	<hr/>	<hr/>
	161,534	115,790
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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/> 52,862	<hr/> 42,354
<b>Other</b>		
Bank interest	297	156
<b>Governance costs</b>		
Accountancy fees	3,240	3,120
Legal and professional fees	640	284
	<hr/> 3,880	<hr/> 3,404
Total resources expended	<hr/> 218,781	<hr/> 161,778
<b>Net income/(expenditure)</b>	<hr/> <hr/> 21,593	<hr/> <hr/> (17,088)