

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

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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 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.

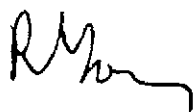
Independent examiner's statement

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

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
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		7,738	4,065	11,803	21,593
Transfers between funds	12	1,982	(1,982)	-	-
Net movement in funds		<u>9,720</u>	<u>2,083</u>	<u>11,803</u>	<u>21,593</u>
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

- 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 14/11/2023 and were signed on its behalf by:

14/11/2023

C Robertson

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	<u>4,743</u>	<u>4,907</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>291</u>	<u>22</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	<u>-</u>	<u>(2,540)</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>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	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>238,115</u>	<u>2,259</u>	<u>240,374</u>

EXPENDITURE ON

**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	206,321	12,460	218,781
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	86,723	47,974	134,697

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	22,750	400	23,150
NET BOOK VALUE			
At 30 June 2023	29,250	-	29,250
At 30 June 2022	39,000	89	39,089

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
	21,199	21,091

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
	<u>5,127</u>	<u>4,207</u>

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	<u>134,697</u>	<u>11,803</u>	<u>-</u>	<u>146,500</u>

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>

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	<u>113,104</u>	<u>21,593</u>	<u>-</u>	<u>134,697</u>

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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
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Investment income

Deposit account interest	291	22
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Charitable activities

Sales services	216,421	200,545
Grants	-	2,000
	<u>216,421</u>	<u>202,545</u>

Total Incoming resources

258,989	240,374
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EXPENDITURE

Other trading activities

Opening stock	-	208
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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