

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
Hadlow
Tonbridge
Kent
TN11 9QU

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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

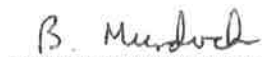
Trustees

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
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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
Hadlow
Tonbridge
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	<u>24,091</u> <u>606</u>	<u>(821)</u> <u>(606)</u>	<u>23,270</u>	<u>11,803</u>
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		<u>96,443</u>	<u>50,057</u>	<u>146,500</u>	<u>134,697</u>
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.

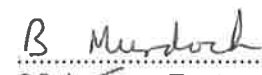
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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 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>

**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

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	96,443	50,057	146,500

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	21,937	-	21,937
At 30 June 2023	29,250	-	29,250

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
	20,569	21,199

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>

**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><u>23,270</u></u>	<u><u>11,803</u></u>