

ACTION ON DEMENTIA SUNDERLAND
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024
COMPANY REGISTRATION NO. 10478790
CHARITY NUMBER 1177401

Contents	Page
Reference and Administrative Information	2
Trustees Annual Report	3 - 4
Independent Examiners Report	5
Statement of Financial Affairs	6
Balance Sheet	7
Notes forming part of the financial statements	8 - 11

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST MARCH 2024

The Trustees present their report and financial statements for the year ended 31st March 2024.

CONSTITUTION

Action on Dementia Sunderland is a company limited by guarantee and a registered charity.

DIRECTORS AND TRUSTEES

The Trustees of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

CHARITY NAME

Action on Dementia Sunderland

COMPANY NUMBER

10478790

CHARITY NUMBER

1177401

REGISTERED OFFICE

34 Frederick Street
Sunderland
United Kingdom
SR1 1LP

BOARD OF TRUSTEES

Ernest Thompson (Chairman)
Maurice Surtees Errington (Secretary)
George Albert Malt (Treasurer)
Ian Cockburn
Kathleen Martin
Malcolm Watson

The following Trustees are also Members of the company:

Ernest Thompson
Maurice Surtees Errington

ACCOUNTANTS

Westwaters
34 Frederick Street
Sunderland
SR1 1LP

BANKERS

The Co-operative Bank

TRUSTEES REPORT

YEAR ENDED 31ST MARCH 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2024.

Objects of the charity

The objects of the charity are set out in the memorandum and articles of association.

Organisation and background

The charity is administered by its board of Trustees in accordance with the Articles of Association. For the year to 31st March 2024, the board was comprised of the Trustees listed at page 2.

The memorandum and articles of the charitable company were incorporated on 15th November 2016 as amended by special resolution on 6th December 2017, registration with the Charity Commission taking place on 2nd March 2018. The charitable company commenced operating on 1st October 2017 with all of the charity's operations after that date being carried out through the charitable company.

Prior to 1st October 2017 the charity's operations had been conducted through Action on Dementia Sunderland - charity number 1147346 - an unincorporated charity whose constitution was adopted on 22nd June 2011 and whose registration with the Charity Commission took place on 21st May 2012.

Aims

The charity aims to promote and protect the mental and physical health of sufferers of dementia and their carers (family carers) within the City of Sunderland through the provision of support and information. In addition to this primary objective the charity also aims to advance the education of the general public in all areas relating to dementia.

Achievements In Period

This year ended 31st March 2024 saw Action on Dementia Sunderland continue to offer our range of support services to those living with dementia and their carers (families and friends). Amongst the services and activities we provided during the year ended 31st March 2024 were support/friendship groups and trips out, a weekly home visiting/befriending service, as well as resuming support work with patients in Sunderland Royal Hospital.

The Trustees are extremely grateful to all those who donated their time and money to the charity during the year without whose continued support Action on Dementia Sunderland would be unable to carry out our charitable mission.

The charity will continue to search for funding to enable it to fulfill its charitable objects and to continue to provide much needed support to those affected by dementia. The demand for services to support people with dementia and their carers continues to increase and the challenge of acquiring the resources needed to meet that demand becomes ever more difficult.

Despite the current difficult fundraising environment in which we find ourselves, we will continue to endeavour to obtain the resources necessary to provide the services that so many of the most vulnerable members of the Sunderland community and their carers require and should expect.

ACTION ON DEMENTIA SUNDERLAND

TRUSTEES REPORT (Continued)

YEAR ENDED 31ST MARCH 2024

Trustees Responsibilities

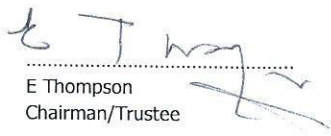
Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- * select suitable accounting policies and apply them consistently;
- * observe the methods and principles in the Charities SORP (FRS 102);
- * make judgements and estimates that are reasonable and prudent;
- * prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

30th July 2024


E Thompson
Chairman/Trustee

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31ST MARCH 2024

We report on the accounts of the ACTION ON DEMENTIA SUNDERLAND for the year ended 31st March 2024, which are set on pages 6 to 11. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on pages 8 and 9.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINERS

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

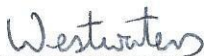
BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached



WESTWATERS

30th July 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST MARCH 2024

	Notes	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023
INCOMING RESOURCES						
Incoming resources from generated funds	3					
- Voluntary income		39144	0	10000	49144	41902
- Activities for generating funds		0	0	0	0	0
- Investment income		0	0	0	0	0
Other Incoming resources		0	0	0	0	0
TOTAL INCOMING RESOURCES		39144	0	10000	49144	41902
RESOURCES EXPENDED						
Activities for generating funds	5	216	0	0	216	216
Charitable activities		45039	0	10000	55039	52478
Governance costs		1074	0	0	1074	1026
TOTAL RESOURCES EXPENDED		46329	0	10000	56329	53720
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS		-7185	0	0	-7185	-11818
Transfer from unincorporated body		0	0	0	0	0
NET MOVEMENT IN FUNDS		-7185	0	0	-7185	-11818
TRANSFER BETWEEN FUNDS		0	0	0	0	0
TOTAL FUNDS BROUGHT FORWARD		30276	9000	0	39276	51094
TOTAL FUNDS CARRIED FORWARD		23091	9000	0	32091	39276

BALANCE SHEET


YEAR ENDED 31ST MARCH 2024

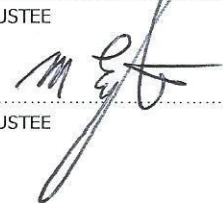
	Notes	2024	2023
Fixed Assets			
Tangible Assets	9	45	60
Current Assets			
Cash at bank and in hand		41003	46970
Debtors		200	500
Total Current Assets		<u>41203</u>	<u>47470</u>
Current Liabilities			
Creditors: Amounts falling due within one year	10	5157	8254
Deferred Income		4000	0
Total Current Liabilities		<u>9157</u>	<u>8254</u>
Net Current Assets		32046	39216
Net Assets		<u><u>32091</u></u>	<u><u>39276</u></u>
Funds of the Charity			
Restricted funds	12	0	0
Designated funds	12	9000	9000
Unrestricted funds	12	23091	30276
Total Charity Funds		<u><u>32091</u></u>	<u><u>39276</u></u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the 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)

For the financial year ended 31st March 2024, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts were approved by the board on 30th July 2024


 Ernest Thompson
 TRUSTEE


 Maurice Surtees Errington
 TRUSTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis i.e. floor areas, per capital or estimated usage.

(e) Fixed Assets

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office equipment - 25% reducing balance

2. Employees

The average number of persons employed by Action on Dementia Sunderland during the year was 5 (2023 - 5).

3. Incoming Resources from Generated Funds

Voluntary Income

	Unrestricted	Restricted	2024 Total	2023 Total
Donations	24144	0	24144	18652
Grants received	15000	10000	25000	23250
	<u>39144</u>	<u>10000</u>	<u>49144</u>	<u>41902</u>

4. Incoming Resources Charitable Activities

	Unrestricted	Restricted	2024	2023
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

5. Resources Expended

		Voluntary Income	Activities for generating Funds	Advice and Information	Charitable Activities	Governance	2024 Total	2023 Total
Costs directly allocated to activities								
Direct costs allocated to project	Direct	0	216	0	53564	0	53780	51201
Administrative Costs	Direct	0	0	0	1115	0	1115	1157
Professional Fees	Direct	0	0	0	360	1074	1434	1362
Building, General Costs	Direct	0	0	0	0	0	0	0
		<u>0</u>	<u>216</u>	<u>0</u>	<u>55039</u>	<u>1074</u>	<u>56329</u>	<u>53720</u>

6. Net Incoming Resources for the Period

This is stated after charging:-

	2024	2023
Depreciation	15	20
Accountants Fee	1074	1026

7. Trustee Remuneration & Related Party Transactions

No members of the Management Committee received any remuneration during the year ended 31st March 2024.

No Trustee or other person related to the charity had any personal interests in any contract or transaction entered into by the charity during the year.

8. Taxation

As a charity Action on Dementia Sunderland is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9. Tangible Fixed Assets

	Office equip.	Total
<u>Cost or Valuation</u>		
At 1st April 2023	292	292
Additions	0	0
Revaluations	0	0
Disposals	0	0
At 31st March 2024	<u>292</u>	<u>292</u>
<u>Depreciation</u>		
At 1st April 2023	232	232
Charge for year	15	15
Disposals	0	0
At 31st March 2024	<u>247</u>	<u>247</u>
<u>Net Book Values</u>		
At 31st March 2024	<u>45</u>	<u>45</u>
At 1st April 2023	<u>60</u>	<u>60</u>

10. Creditors: Amounts Falling Due within One Year

	2024	2023
Amounts falling due within one year:		
Accruals	1224	1170
Staff wages	0	3460
PAYE	1835	1462
Expenses owed to staff	0	13
Other creditors	2098	2149
	<u>5157</u>	<u>8254</u>

11. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	45	0	0	45
Current Assets	32203	9000	0	41203
Current Liabilities	-9157	0	0	-9157
Net Assets at 31st March 2024	<u>23091</u>	<u>9000</u>	<u>0</u>	<u>32091</u>

12. Movement in Funds

	At 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Mar 2024
Restricted Funds	0	10000	-10000	0	0
Total Restricted Funds	<u>0</u>	<u>10000</u>	<u>-10000</u>	<u>0</u>	<u>0</u>
Designated Funds	9000	0	0	0	9000
Total Designated Funds	<u>9000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9000</u>
Unrestricted Funds	30276	39144	-46329	0	23091
Total Unrestricted Funds	<u>30276</u>	<u>39144</u>	<u>-46329</u>	<u>0</u>	<u>23091</u>

13. Restricted Funds

	At 1 Apr 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Mar 2024
National Lottery Awards For All	0	8000	-8000	0	0
The Joicey Trust	0	2000	-2000	0	0
Total Restricted Funds	<u>0</u>	<u>10000</u>	<u>-10000</u>	<u>0</u>	<u>0</u>

ACTION ON DEMENTIA SUNDERLAND

APPENDIX

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
INCOME AND EXPENDITURE		
Incoming resources		
Donations	10605	8860
Anonymous Donations	13500	0
Just Giving Donations	39	2898
Gentoo Donation	0	6894
National Lottery Awards For All	8000	8250
The Ballinger Charitable Trust	15000	15000
The Joicey Trust	2000	0
Total Incoming Resources	<u>49144</u>	<u>41902</u>
Resources Expended		
Wages and salaries	47544	44678
Pension contributions	960	960
Staff Training	0	240
Outings and activities	4115	3675
Fundraising	216	216
Insurance	377	316
Staff Mileage	707	770
Accountancy	1074	1026
PAYE recording	360	336
Printing, stationery & I.T.	738	1266
General expenses	223	217
Depreciation - Office equipment	15	20
	<u>56329</u>	<u>53720</u>
Net Movement in Funds	<u>-7185</u>	<u>-11818</u>