

CHARITY REGISTRATION NUMBER: 1178555

Forget Me Not Memory Cafe
Unaudited Financial Statements
31 March 2025

DUNGARWALLA & CO.
Chartered accountants
7-15 Greatorex street
London
E1 5NF

Forget Me Not Memory Cafe

Financial Statements

Year ended 31 March 2025

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Forget Me Not Memory Cafe

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Forget Me Not Memory Cafe

Charity registration number 1178555

Principal office

The trustees

Vikas Kesarwani
Adam Shaw
Florence Nosayaba Ejemai
Stephanie McDonald

Independent examiner Dungarwalla & Co.
7-15 Greatorex street
London
E1 5NF

Structure, governance and management

Appointment of Trustees

Trustees shall be appointed on an annual basis in accordance with the charity's governing document or as otherwise determined by the board.

Quorum for Decision-Making

A minimum of two (2) trustees must be present to form a quorum for any meeting at which decisions are made on behalf of the charity. No decision shall be valid unless a quorum is present throughout the meeting.

Objectives and activities

The organization commenced operations in September 2016 and was officially registered as a charity on 30 May 2018. The charity's primary objective is to offer memory and mind-stimulating activities, entertainment, outdoor activities e.g, visits, connecting with green spaces, along with moderate physical activities for individuals of any age living in London who is experiencing mild to moderate memory issues, depression, or loneliness, housebound due to terminal conditions. Our services also encompass outreach, help, advice, information, volunteering opportunities, and signposting to other health network/professionals.

Forget Me Not Memory Cafe

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

MAIN ACTIVITIES- PUBLIC BENEFITS

This year, our services have been remarkably successful. We provided services to 500 users and engaged 800 volunteers through various projects. We continued to thrive at Newham General Hospital's Dementia Unit, offering one-to-one patient interactions through painting, crafts, and reminiscing activities involving music, dance, and singing. This initiative was highly successful among patients and staff, leading to requests for future extensions.

We have expanded our services to different parts of London. Notably, we initiated services at Sutton Lodge Day Centre called "Forget Me Not Project at Sutton". Additionally, our projects "Creative Mindset" and "Mind and Memories" were successfully completed at the Barbican Library. among patients and staff. As a result, we were asked to extend these services in the future.

Our City Memory Group, now known as "Forget Me Not Project in the City Group," at Barbican is also performing exceptionally well. We have received continuous positive feedback from users, families, volunteers, and guest volunteers, resulting in an over-subscription! It is noteworthy that we started this group in 2016 with only seven users and no volunteers; we now have 44 users and 12 regular volunteers, with continued growth. We have maintained relationships with organizations such as the East London Business Alliance (ELBA), Big Alliance, Standard Chartered Bank, and Acuity International, providing them opportunities to participate as guest volunteers in various projects.

Our CEO, Madhumita Bose, has been responsible for managing all London services for the past nine years.

MAIN ACTIVITIES- PUBLIC BENEFITS

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Achievements and performance

We have maintained relationships with organizations such as the East London Business Alliance (ELBA), Big Alliance, Standard Chartered Bank, and Acuity International, providing them opportunities to participate as guest volunteers in various projects.

Our CEO, Madhumita Bose, has been responsible for managing all London services for the past Ten years.

Forget Me Not Memory Cafe

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

The Statement of financial activities shows a net surplus of £43,532 for the year ended 31 March 2025. The management committee has put necessary controls in place to avoid any mismanagement of funds.

RESERVE POLICY

On 31 March 2025 the charity has unrestricted reserve of £ 28,178 in addition to restricted funds of 52,050 to cover specific projects and core funds become payable in the financial year commencing 1 April 2024. The funds are held to cover at least three months operational cost in the event of loss of income and to meet any unforeseen expenditure that may occur.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 09/09/2025 and signed on behalf of the board of trustees by:

Adam Shaw

Adam Shaw
Trustees

Forget Me Not Memory Cafe

Independent Examiner's Report to the Trustees of Forget Me Not Memory Cafe Year ended 31 March 2025

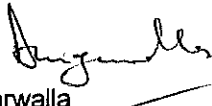
I report to the trustees on my examination of the financial statements of Forget Me Not Memory Cafe ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

I have completed my examination. I can 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 charity as required by section 130 of the Act or Act 2006 or;
2. the accounts do not accord with those records; or
3. 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.

Signed:


Raj Dungarwalla
Dungarwalla & Co
7-15 Greatorex Street
London
E1 5NF

Date 09 September 2025

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Forget Me Not Memory Cafe

Independent Examiner's Report to the Trustees of Forget Me Not Memory Cafe *(continued)*

Year ended 31 March 2025

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.

Independent Examiner

7-15 Greatorrex street
London
E1 5NF

Forget Me Not Memory Cafe

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	41,761	101,300	146,747	96,090
Total income		<u>41,761</u>	<u>101,300</u>	<u>146,747</u>	<u>96,090</u>
Expenditure					
Expenditure on charitable activities	5,6	52,921	50,176	103,097	78,058
Total expenditure		<u>52,921</u>	<u>50,176</u>	<u>103,097</u>	<u>78,058</u>
Net income and net movement in funds		<u>(11,160)</u>	<u>51,124</u>	<u>43,650</u>	<u>18,032</u>
Reconciliation of funds					
Total funds brought forward		28,178	52,050	80,228	62,196
Total funds carried forward		<u>17,018</u>	<u>103,174</u>	<u>120,192</u>	<u>80,228</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

Forget Me Not Memory Cafe

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		124,960	80,228
Net current assets		<u>124,960</u>	<u>80,228</u>
Total assets less current liabilities		<u>124,960</u>	<u>80,228</u>
 Funds of the charity			
Restricted funds		103,564	52,050
Unrestricted funds		<u>17,710</u>	<u>28,178</u>
Total charity funds	9	<u>121,274</u>	<u>80,228</u>

These financial statements were approved by the board of trustees and authorised for issue on 09/09/2025, and are signed on behalf of the board by:

Adam Shaw

Mr Adam Shaw
Trustee

The notes on pages 10 to 14 form part of these financial statements.

Forget Me Not Memory Cafe

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Thomas Wall Centre, 52 Benhill Avenue, Sutton, SM14DP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Limited by guarantee

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Forget Me Not Memory Cafe

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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 classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Forget Me Not Memory Cafe

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donation And Legacies	<u>41,761</u>	<u>101,300</u>	<u>146,747</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donation And Legacies	<u>33,730</u>	<u>62,360</u>	<u>96,090</u>

Forget Me Not Memory Cafe

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activity type 1	210	390	600
Activity type 2	52,711	49,786	102,497
	<u>52,921</u>	<u>50,176</u>	<u>103,097</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	210	390	600
Activity type 2	27,111	50,347	77,458
	<u>27,321</u>	<u>50,737</u>	<u>78,058</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Activity type 1	600	600	600
Activity type 2	102,497	102,497	77,458
	<u>103,097</u>	<u>103,097</u>	<u>78,058</u>

7. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. Trustee remuneration and expenses

No remuneration was received.

Forget Me Not Memory Cafe

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	28,178	41,761	(52,921)	332	17,350
Unrestricted fund 2 - desc in a/cs	—	—	—	360	360
	<u>28,178</u>	<u>41,761</u>	<u>(52,921)</u>	<u>692</u>	<u>17,710</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	21,769	33,730	(27,321)	—	28,178
Unrestricted fund 2 - desc in a/cs	—	—	—	—	—
	<u>21,769</u>	<u>33,730</u>	<u>(27,321)</u>	<u>—</u>	<u>28,178</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted Fund 1 - desc in a/cs	52,050	101,300	(50,176)	390	103,564

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted Fund 1 - desc in a/cs	40,427	62,360	(50,737)	—	52,050