

Company number: 09196411

Charity Number: 1180628

# Together Dementia Support

Report and financial statements

For the year ended 30 June 2021

Together Dementia Support  
Reference and administrative information  
For the year ended 30<sup>th</sup> June 2021

**Company number** 09196411

**Charity number** 1180628

**Registered office and operational address**

Kath Locke Centre  
123 Moss Lane Centre  
Manchester  
M15 5DD

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Hilary Moules Chair (resigned 1 December 2021)  
Sallie Bridgen (resigned 1 December 2021)  
Bob Day (resigned 30 June 2021)  
Sally Ferris (resigned 30 June 2021)  
Lesley Perkins  
David Simpson  
Maria Walsh  
Amanda Woodvine  
Jeff Seneviratne (appointed 1 February 2021, Chair from 1 December 2021)  
John Tupman (appointed 1 February 2021)  
Lisa Garner (appointed 1 February 2021)  
Nicola Campbell (appointed 1 February 2021)  
Richard Hatley (appointed 1 February 2021)  
Waqar-Un Nisa (appointed 1 February 2021)

**Key management personnel** Sally Ferris Chief Executive

**Bankers** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling

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Kent ME19 4JQ

**Independent  
Examiner**

Jennifer Daniels FCCA DChA

Slade & Cooper Limited

Beehive Mill, Jersey Street, Manchester, M4 6JG

Together Dementia Support  
Trustees' annual report  
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The trustees present their report and the unaudited financial statements for the year ended 30<sup>th</sup> June 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

The objective of Together Dementia Support ("TDS") is the relief of people who are living with dementia, including their families and carers.

### Our Vision

Everyone living with dementia and their carers has access to support, friendship, stimulating activities, and has their voice heard.

### Our Purpose

- To improve the quality of life for people living with dementia and their carers in Manchester and Trafford, through the provision of high-quality activities and opportunities for friendship and mutual support.
- To amplify the voice of people living with dementia and carers, and showcase their talents, enabling them to participate in research and influence the provision of dementia services and care in Manchester and beyond.
- To increase awareness and understanding of dementia and reduce stigma, through information provision, training and developing a growing community of volunteers.
- To work with our partners, using our collective expertise to improve services and support for people living with dementia and their carers.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

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## **Achievements and performance**

The charity's main activities and who it tries to help are described below. All its charitable activities focus on people affected by dementia and are undertaken to further Together Dementia Support's charitable purposes for the public benefit.

2020-21 was a year of expanded service provision to meet the increased needs of our service users (usually referred to as "members") who were mostly locked down at home due to the Covid pandemic and then, from May 2021 beginning to return to support and activity groups.

We continued with the model of service delivery that we had started in March 2020, with all members and their family carers allocated to a staff member for regular visits, trips out, walks and delivery of activities and gifts. We were still working to the objectives in our Business Plan and the grant requirements of our various funders.

We opened our offices in July 2020, and allowed hybrid working, with limited numbers of staff in our office spaces. This made it easier for us to co-ordinate our work and deliver activities to people.

We enabled members to participate in surveys about caring during Covid and their responses showed that only 43% of them could access online support and information, underlining the importance of written and word of mouth information for them.

We received a number of grants to support our service delivery during this time (additional Lottery funding, Race Equality Foundation, CAF Resilience Fund, We Love Manchester and Sir Jules Thorn fund). These grants enabled us to:

- produce specific cultural resources for our members of minority ethnic groups, with translation of materials into Urdu;
- pay our drivers to take more members out to their local park for walks and outdoor activities;
- fund more Alexa devices, iPads and mobile wifi to enable video calling and other easily accessible entertainment;
- contract with our known casual workers to be Dementia Support Workers who were able to conduct social visits and one to one trips out with isolated members, including a Bengali-speaking worker who was able to support members speaking that language;
- purchase a lot more consumable equipment (art & craft materials, games, books, magazines, foodstuffs) to give to members to keep them occupied;
- run weekly evening walks for carers to enable them to meet up safely and to exercise.

During this year we had significant staff changes. We recruited a Finance Business Support Officer (BSO) to do our bookkeeping and other administrative tasks. We had a change in Business Support Manager and created and recruited to a Service Delivery Manager post. We created a contracted TDS Driver role to which we recruited one of our casual drivers, giving her additional responsibilities. We also gave development opportunities to several administration staff who then obtained career progression opportunities with other organisations.

We maintained our services well despite this flux.

In January 2021 we implemented a system of staff appraisals for the first time with target setting for all. We also ensured that all staff involved in service delivery completed Safeguarding, Manual Handling, First Aid and Food Hygiene training.

In March we migrated all our service user data over to a new Customer Relationship Management system called Charitylog. This change had taken longer than anticipated for reasons beyond our

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## Trustees' annual report

### for the year ended 30 June 2021

control. The necessary data cleansing before migration was time consuming but we are already experiencing the benefits of an easy-to-use system that can produce reliable data reports.

We received a 30 month grant from Trafford Housing Trust's Social Investment Fund to increase our work in north Trafford. This enabled us to increase our staffing to be able to work more with carers in Trafford and to recruit more volunteers and members from those neighbourhoods. Because many of the families that we were already working with or wanted to target were from black or South Asian communities, we were pleased to recruit staff who could most competently relate to those service users.

As an active member of the **Carers Manchester Network** we were keen to be part of a development in Manchester's strategy for carers. We became a member organisation of the Carers Manchester South management team. We were involved in the recruitment of delivery staff and in determining the way that the team would work. We seconded a staff member to work in that team (0.5 of her post) and our CEO sat on the management board for the project.

The Older People's Neighbourhood Support (**OPeNS**) was another initiative to encourage co-ordinated service delivery in each neighbourhood and TDS was given funding to work in Ardwick & Longsight with other VCSE organisations and a smaller amount for our work in Withington.

This funding (still ongoing) has enabled us to get to know other organisations better although co-ordinating community activities during the pandemic was challenging. Several planned activities were subsequently cancelled because of Covid H&S concerns.

**Together At Home** We ran the Together At Home pilot, starting June 2020 and reporting back in March 2021. During that time 13 people living with dementia received regular visits from a volunteer befriender. The feedback and benefits to members were considerable. We learned that we need to select and train volunteers carefully as the role involves more responsibility and initiative than our usual group volunteer roles. The feedback from this pilot, together with the overall feedback about our service delivery to people at home convinced us that we should continue to allocate more resource to supporting people at home and we will seek funding to do this.

**Volunteers** Both staff and volunteers continued to deliver more support to people at home – with activity packs, homemade treats, outdoor walks, and telephone calls. Some deep and lasting friendships were made by our experienced volunteers and they found this befriending role very satisfying.

One of our volunteers made large numbers of cotton facemasks that we were able to sell to members and members of the public, making a small profit. For obvious reasons it wasn't a good year for volunteer recruitment and we lost some of the volunteers who had previously been volunteering at our groups.

Staff realised that they needed to give more time and individual support/information and advice to **carers** than we have previously done. We are therefore seeking more funding to enable us to expand our staffing to do this.

We wrote the materials and began running Carer Training courses in this year. We ran these via Zoom weekly over five evenings and found this medium to be very effective in engaging with carers. The depth of personal sharing was considerable and carers gave very positive feedback. The strongest theme was feeling less alone by spending time with other carers and sharing stories.

Knowing that our Lottery funding would run out in December 2021, we carried out a procurement process to contract with a fundraising consultant. We engaged Third Sector consultancy who worked

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with us to produce a **Funding Strategy** and then to research appropriate grant making bodies to whom we could apply. We started the process of applying again for a Reaching Communities grant, working in partnership with Third Sector Consultancy. We were unable to run any fundraising events but had some online fundraisers and continued to receive donations from our members' families and the public.

We continued with our objective of getting people's voices heard and working to improve services for people in our city. We contributed to public health information about dementia in South Asian communities <https://www.mhcc.nhs.uk/dementia/> and enabled 2 carers and 3 people with dementia to lecture to over 200 nursing students in December 2020.

The academic evaluation of our Friendship & Activity Groups was halted in March 2020 and was only able to restart in May 2021 when our groups re-opened. It is hoped that the report will be finished and available to read by April 2022.

## Funding

We received a third year of funding from the National Lottery and the Allen Lane Foundation and an extension grant (4<sup>th</sup> year of funding) from Manchester City Council. We also received the first instalment of funding from Trafford Housing Trust.

In addition, we received a one-off grant from The Utley Trust to fund our Dementia Gospel Choir.

We received a number of targeted grants to support the charity through the pandemic. These were from: the Race Equality foundation, the CAF Resilience Fund, the National Lottery, Sir Jules Thorn, and We Love Manchester.

The other small grants were to fund an innovative piece of equipment called the Mobii projector (funding from the Home Instead Charity and Manchester Airport Foundation) for our service users to enjoy.

Some funding from the previous year, such as the Sport England grant, was carried forward because we had been unable to use it all in the intended time period due to the Covid restrictions.

There were few grant applications made in the first six months of 2021 partly because we were busy with increased service delivery. We planned to increase our work in this area in the following six months.

Because we were not running any groups for most of this financial year, our income from member contributions decreased significantly as did income from our own fundraising initiatives, with a smaller decrease in income from donations. We identified that we wish to promote legacies fundraising but didn't yet execute this campaign.

## Beneficiaries of our services

In June 2021 we had 195 people living with dementia and 206 carers on our database, showing a significant increase in referrals and people using our service over the last 12 months.

Our beneficiaries were diverse in terms of ethnicity with a significant number of people describing themselves as black Caribbean black British or south Asian and British Asian. The majority of our members with dementia were aged over 75 whilst our carer beneficiaries were both spouses and sons/daughters of parents living with dementia.

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We know that some of our beneficiaries are significantly disadvantaged in socio-economic terms and live in neighbourhoods that are amongst the 10% most deprived in England. This means that some service users have less social capital and resources to help them cope with their disabilities. Many live alone and have no transport.

## Financial review

The total income for the year was £336,493 (2019/20 £206,079). Of this £276,454 related to project restricted activities.

Direct expenditure for the year was £269,640 (2019/20 £188,902).

Most expenditure continued to be on staff salaries and sessional workers (the latter of which we increased to use short-term project funding). Our office costs were higher because we rented an additional office at the Kath Locke Centre and had to provide all workers with the necessary work equipment.

A surplus of £66,583 was made in the year.

The Trustees want to comment on a mistake in the accounts for the year ended 30<sup>th</sup> June 2020. The mistake is not considered material enough by our independent examiner to be disclosed in the notes to the latest accounts or require a restatement of the accounts for the year ended 30<sup>th</sup> June 2020. The mistake was to treat a receipt of £59,876 from the National Lottery Reaching Communities Fund as Deferred Income for future years, and not to be included in the income for the year ended 30<sup>th</sup> June 2020. On re-consideration that receipt should have been included as income for the year ended 30<sup>th</sup> June 2020. This has been adjusted for in the accounts for the year ended 30<sup>th</sup> June 2021. The net effect is that the income for the year ended 30<sup>th</sup> June 2020 was understated by the amount of £59,876 and the year ended 30<sup>th</sup> June 2021 overstated by the same amount.

As at 30<sup>th</sup> June 2021 total funds were £190,798 of which £151,695 represented restricted funds.

### Reserves Policy

The trustees are aware of the guidance issued by the Charity Commission and have agreed that free reserves should be set at 3 months running costs.

The Trustee Board believes that the organisation should aim to have reserves at this level to ensure the Charity can run efficiently and meet the needs of beneficiaries. Efforts to maintain them at this level will continue in line with this policy.

The unrestricted reserves held by the Charity at 30<sup>th</sup> June 2021 amounted to £39,103.

There were concerns about the charity's future funding once the National Lottery funding ran out at the end of December 2021 as so much of our funding this year has been restricted and required to be spent within the financial year. The CEO would be spending more time in applying to funding bodies in the following six months.



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## Plans for the future

The charity will continue to deliver the workstreams as set out in the Reaching Communities and other funding agreements.

We also have a detailed and summary Strategic Plan from which a Business Plan has been derived. The Business Plan sets all targets and milestones and progress against this is reported and discussed at each Board Meeting.

Because we were still in the midst of the Covid-19 pandemic we continued to prioritise the safety and wellbeing of our service users, volunteers and staff and didn't make significant new plans for service delivery. We will continue to expand our delivery as health and safety restrictions allow.

With increased Business Management capacity, we began to deliver our Communications Strategy with a new website and increased social media presence, whilst also sending out monthly bulletins to both our volunteers and members.

With our new CRM we expected to be able to produce more detailed data about our activity and impact.

## Structure, governance and management

A Board of Trustees exists and their powers are governed by Articles of Association. There was new recruitment to the Board and this was carried out by advertising, interview and skills assessment. The new trustees were appointed for a period of 3 years.

The CEO is responsible for the day to day running and management of the charity with delegated powers that are set out in the Job Description and a formal Delegated Limits of Authority document. The CEO reports directly to the Trustees and is supervised by the Chair of Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 30<sup>th</sup> August 2014 as a Community Interest Company, amended its Articles of Association on 16<sup>th</sup> October 2018, and registered as a charity on 9<sup>th</sup> November 2018.

The objects and powers of the charitable company are set out in the amended Articles of Association and is governed under those same Articles of Association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30<sup>th</sup> June 2021 was 13. The trustees are the members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees save for Sally Ferris (who resigned as a trustee on June 30<sup>th</sup> 2021) give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

Related parties and relationships with other organisations TDS partners with related Manchester-based organisations where this furthers the aims of the charity. TDS has a partnership with Manchester Carers Forum, Lifted, Connect Support, Ananna, TLC St Lukes, and Manchester Cares.

Remuneration policy for key management personnel The remuneration of staff is now scheduled for annual review. There was no review, however, during this reporting year, although the Board was considering a cost of living pay increase for all staff.

Risk Management A Strategic Risk Assessment has been undertaken and is used day to day by the CEO and managers. It is reviewed at each Trustee Board meeting. The Board are satisfied that the risk to

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which TDS is exposed is minimal and that appropriate mitigators are in place and being managed by the CEO and managers.

### **Funds held as custodian trustee on behalf of others**

We continue to hold a very small amount of money on behalf of the Chorlton & Whalley Range Dementia Action Group until a time that this group meets again and plans activity in the local area.

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**Statement of responsibilities of the trustees**

The trustees (who are also directors of Together Dementia Support for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 7/3/2022 and signed on their behalf by

Jeff Seneviratne  
Chair of Trustees

Independent examiner's report  
to the trustees of  
Together Dementia Support

I report to the charity trustees on my examination of the accounts of the company for the year ended 30<sup>th</sup> June 2021 which are set out on pages 12 to 23.

**Responsibilities and basis of report**

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which 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 that in any material respect:

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.

Jennifer Daniel FCCA DChA  
Slade & Cooper Limited  
Green Fish Resource Centre,  
46-50 Oldham Street  
Manchester, M4 1LE

Date 17<sup>th</sup> March 2022

# Together Dementia Support

## Statement of Financial Activities (including Income and Expenditure account) for the year ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	15,730	-	15,730	18,658
Charitable activities:	4				
Grant income		21,125	276,454	297,579	164,769
Other charitable activities		23,184	-	23,184	22,652
<b>Total income</b>		<b>60,039</b>	<b>276,454</b>	<b>336,493</b>	<b>206,079</b>
<b>Expenditure on:</b>					
Charitable activities:	6	60,002	209,638	269,640	188,902
<b>Total expenditure</b>		<b>60,002</b>	<b>209,638</b>	<b>269,640</b>	<b>188,902</b>
<b>Net income/(expenditure) for the year</b>	9	<b>37</b>	<b>66,816</b>	<b>66,853</b>	<b>17,177</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>37</b>	<b>66,816</b>	<b>66,853</b>	<b>17,177</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		39,066	84,879	123,945	106,768
<b>Total funds carried forward</b>		<b>39,103</b>	<b>151,695</b>	<b>190,798</b>	<b>123,945</b>

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

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Balance sheet as at 30 June 2021

	Note	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	14	19,610	28,869
<b>Total fixed assets</b>		<b>19,610</b>	<b>28,869</b>
<b>Current assets</b>			
Debtors	15	3,416	2,235
Cash at bank and in hand	16	186,561	158,713
<b>Total current assets</b>		<b>189,977</b>	<b>160,948</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(18,789)	(65,872)
<b>Net current assets</b>		<b>171,188</b>	<b>95,076</b>
<b>Net assets</b>		<b>190,798</b>	<b>123,945</b>
<b>The funds of the charity:</b>			
Restricted income funds	19	151,695	84,879
Unrestricted income funds	20	39,103	39,066
<b>Total charity funds</b>		<b>190,798</b>	<b>123,945</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 26 form part of these accounts.

Approved by the trustees on 7/3/2022 and signed on their behalf by:

John Tupman, Trustee

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021

### 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Together Dementia Support meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

#### c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

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### Notes to the accounts for the year ended 30 June 2021 (continued)

#### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.



# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### **h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

### **j Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated

Office fixtures and equipment	25%
Motor vehicle	25%

### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **n Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	15,730	-	15,730	18,658
<b>Total</b>	15,730	-	15,730	18,658
<i>Total by fund 30 June 2020</i>	18,658	-	18,658	

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grant income				
Manchester City Council	20,000	-	20,000	20,000
Race and Equality Foundation	-	17,320	17,320	-
Didsbury Beer Festival	-	-	-	6,000
The Utley Trust	-	9,988	9,988	-
Forever Manchester	-	-	-	800
National Lottery (Reaching Communities)	-	181,830	181,830	83,328
National Lottery (Awards for All - Carers' Support)	-	10,000	10,000	-
Sir Jules Thorn	1,000	-	1,000	-
Manchester Airport	-	2,000	2,000	-
CAF Resilience Fund	-	30,205	30,205	-
Allen Lane Foundation	-	3,000	3,000	3,000
We Love Manchester (Stronger Community)	-	3,338	3,338	-
Home Instead	-	750	750	-
Trafford Housing Trust	-	17,923	17,923	-
Duchy of Lancaster Benevolent Fund	-	-	-	750
GMMH NHS	-	-	-	9,323
Sport England	-	-	-	6,470
The Co-operative	-	-	-	6,191
Manchester Health Care Commissioning	-	-	-	790
Community Foundation for Lancashire and Merseyside	-	-	-	5,000
Covid grants	-	-	-	19,900
Other grants	125	100	225	3,217
Subtotal for grant income	21,125	276,454	297,579	164,769
Other income				
Member Contributions	6,760	-	6,760	11,011
Partnership Contributions	11,070	-	11,070	1,061
Fundraising Activities	3,719	-	3,719	9,320
Training	1,000	-	1,000	740
Miscellaneous Income	635	-	635	520
Subtotal for other income	23,184	-	23,184	22,652
<b>Total</b>	<b>44,309</b>	<b>276,454</b>	<b>320,763</b>	<b>187,421</b>
<i>Total by fund 30 June 2020</i>	<i>53,652</i>	<i>133,769</i>	<i>187,421</i>	

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 5 Income from charitable activities

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
<i>Grant income</i>				
<i>Manchester City Council</i>	20,000	-	20,000	21,667
<i>Dullatur Foundation</i>	-	-	-	1,000
<i>Didsbury Beer Festival</i>	6,000	-	6,000	7,500
<i>Awards for All</i>	-	-	-	10,000
<i>Deep</i>	-	-	-	3,000
<i>Forever Manchester</i>	-	800	800	400
<i>Reaching Communities</i>	-	83,328	83,328	72,978
<i>One Manchester</i>	-	-	-	2,000
<i>Francis Winham Foundation</i>	-	-	-	5,000
<i>Adactus Housing Association</i>	-	-	-	1,936
<i>Postcode Community</i>	-	-	-	2,000
<i>Allen Lane Foundation</i>	-	3,000	3,000	3,000
<i>Greggs Foundation</i>	-	-	-	1,307
<i>People's Project</i>	-	-	-	40,668
<i>Trafford Housing Trust</i>	-	-	-	7,583
<i>Ducy of Lancaster Benevolent Fund</i>	-	750	750	-
<i>University Construction Fund</i>	-	-	-	145
<i>GMMH NHS</i>	-	9,323	9,323	-
<i>Sport England</i>	-	6,470	6,470	-
<i>The Co-operative</i>	-	6,191	6,191	-
<i>Manchester Health Care Commissioning</i>	-	790	790	-
<i>Community Foundation for Lancashire and Merseyside</i>	5,000	-	5,000	-
<i>Covid grants</i>	-	19,900	19,900	-
<i>Other grants</i>	-	3,217	3,217	-
<b>Subtotal for grant income</b>	<b>31,000</b>	<b>133,769</b>	<b>164,769</b>	<b>180,184</b>
<i>Other income</i>				
<i>Member Contributions</i>	11,011	-	11,011	8,876
<i>Partnership Contributions</i>	1,061	-	1,061	15,265
<i>Fundraising Activities</i>	9,320	-	9,320	7,267
<i>Training</i>	740	-	740	1,610
<i>Event charges</i>	520	-	520	301
<b>Subtotal for other income</b>	<b>22,652</b>	<b>-</b>	<b>22,652</b>	<b>33,319</b>
<b>Total</b>	<b>53,652</b>	<b>133,769</b>	<b>187,421</b>	<b>213,503</b>
<b>Total by fund 30 June 2019</b>	<b>63,486</b>	<b>150,017</b>	<b>213,503</b>	

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff costs	161,963	114,618
Project costs	60,475	45,419
Office costs	41,187	20,337
Training	1,726	3,464
Other costs	1,116	2,316
Governance costs (see note 7)	3,173	2,748
	<hr/>	<hr/>
	269,640	188,902
	<hr/>	<hr/>
	2021 £	2020 £
Restricted expenditure	209,638	116,195
Unrestricted expenditure	60,002	72,707
	<hr/>	<hr/>
	269,640	188,902
	<hr/>	<hr/>

### 7 Analysis of governance cost

	2021 £	2020 £
Accountancy services	1,642	1,718
Legal and professional	1,531	1,030
	<hr/>	<hr/>
	3,173	2,748
	<hr/>	<hr/>

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 8 Funds received as agent

Name of Party	Balance held at 1 July 2020	Amounts received	Amounts paid out	Balance held at 30 June 2021
Chorlton and Whalley Range Dementia Action Group	234	-	-	234

### 9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	9,260	9,260
Independent examiner's remuneration - accountancy fees	1,440	1,200
Independent examiner's remuneration - payroll bureau fees	222	268
Independent examiner's fee	360	360
	<hr/>	<hr/>

### 10 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	153,946	108,818
Social security costs	6,156	4,444
Pension costs	1,861	1,356
	<hr/>	<hr/>
	161,963	114,618
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 10 (2020: 6.5).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £28,000. (2020: £28,00).

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 11 Trustee remuneration and expenses, and related party transactions

One of the trustees Sally Ferris is the Chief Executive who received remuneration of £28,000 (2020: £28,000). Sally Ferris resigned as a trustee on 30 June 2021.

No members of the management committee received travel and subsistence expenses during the year. (2020: Nil).

Aggregate donations from related parties were £479 (2020: £610).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

### 12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Manchester City Council	20,000	20,000
	<hr/>	<hr/>
	20,000	20,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

### 13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 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.

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 14 Fixed assets: tangible assets

	Motor Vehicle £
<b>Cost</b>	
At 1 July 2020	46,239
Additions	-
	<hr/>
At 30 June 2021	46,239
	<hr/>
<b>Depreciation</b>	
At 1 July 2020	17,370
Charge for the year	9,259
	<hr/>
At 30 June 2021	26,629
	<hr/>
<b>Net book value</b>	
At 30 June 2021	19,610
	<hr/>
<i>At 30 June 2020</i>	<i>28,869</i>
	<hr/>

### 15 Debtors

	2021 £	2020 £
Trade debtors	805	364
Other debtors	-	-
Prepayments and accrued income	2,611	1,871
	<hr/>	<hr/>
	3,416	2,235
	<hr/>	<hr/>

### 16 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	186,561	158,713
	<hr/>	<hr/>
	186,561	158,713
	<hr/>	<hr/>



# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,180	1,389
Other creditors and accruals	8,433	2,094
Deferred income	5,000	59,876
Taxation and social security costs	2,176	2,513
	<hr/>	<hr/>
	18,789	65,872
	<hr/> <hr/>	<hr/> <hr/>

### 18 Deferred income

	2021 £	2020 £
Deferred grant brought forward	59,876	5,000
Grant received	5,000	59,876
Released to income from charitable activities	(59,876)	(5,000)
	<hr/>	<hr/>
Deferred grant carried forward	5,000	59,876
	<hr/> <hr/>	<hr/> <hr/>

# Together Dementia Support

## Notes to the accounts for the year ended 30 June 2021 (continued)

### 19 Analysis of movements in restricted funds

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
Reaching Communities	51,751	181,830	(113,852)	-	119,729
Awards for All - Carers' Support	-	10,000	-	-	10,000
Trafford Housing Trust	-	17,923	(17,923)	-	-
Race Equality Foundation	-	17,320	(17,320)	-	-
Allen Lane Foundation	-	3,000	(3,000)	-	-
CAF Resillience Fund	-	30,205	(30,205)	-	-
We Love Manchester	-	3,338	(550)	-	2,788
The Utley Trust	-	9,988	-	-	9,988
Manchester Airport	-	2,000	-	-	2,000
Home Instead	-	750	-	-	750
GMMH NHS	7,245	-	(7,245)	-	-
Sport England	5,117	-	(1,042)	-	4,075
Manchester Health Care Corr	790	-	-	-	790
Covid grants	18,276	-	(18,276)	-	-
Other grants	1,700	100	(225)	-	1,575
<b>Total</b>	<b>84,879</b>	<b>276,454</b>	<b>(209,638)</b>	<b>-</b>	<b>151,695</b>

<i><b>Previous reporting period</b></i>	<i>Balance at 1 July 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 30 June 2020 £</i>
<i>Forever Manchester</i>	-	800	(800)	-	-
<i>Reaching Communities</i>	60,815	83,328	(92,392)	-	51,751
<i>One Manchester</i>	1,490	-	(1,490)	-	-
<i>Francis Winham Foundation</i>	5,000	-	(5,000)	-	-
<i>Allen Lane Foundation</i>	-	3,000	(3,000)	-	-
<i>GMMH NHS</i>	-	9,323	(2,078)	-	7,245
<i>Sport England</i>	-	6,470	(1,353)	-	5,117
<i>The Co-operative</i>	-	6,191	(6,191)	-	-
<i>Manchester Health Care Corr</i>	-	790	-	-	790
<i>Covid grants</i>	-	19,900	(1,624)	-	18,276
<i>Other grants</i>	-	3,967	(2,267)	-	1,700
<b>Total</b>	<b>67,305</b>	<b>133,769</b>	<b>(116,195)</b>	<b>-</b>	<b>84,879</b>

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
Reaching Communities	Partial funding for the whole organisation supporting all of its activities to the extent of about 60% of the total expenditure, with matched funding to be found from elsewhere.
One Manchester	Partial funding for the Together in Song group, a gospel choir for people living with dementia.
Francis Winham Foundation	General purposes save not for salaries, administration or capital expenditure.

## Together Dementia Support

### Notes to the accounts for the year ended 30 June 2021 (continued)

GMMH NHS	Partial funding of three friendship and activity groups.
Sport England	Transport and equipment costs to enable outdoor activities.
Co-op	Funding towards the costs of running the Carers' Group.
Covid grant	Staffing and equipment costs associated with additional Covid19 related work.
Allen Lane Foundation	Funding towards the salary of the CEO.

## 20 Analysis of movement in unrestricted funds

### Current reporting period

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	As at 30 June 2021 £
General fund	39,066	60,039	(60,002)	-	39,103
	<u>39,066</u>	<u>60,039</u>	<u>(60,002)</u>	<u>-</u>	<u>39,103</u>

### Previous reporting period

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers £	As at 30 June 2020 £
General fund	39,463	72,310	(72,707)	-	39,066
	<u>39,463</u>	<u>72,310</u>	<u>(72,707)</u>	<u>-</u>	<u>39,066</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

## 21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	19,610	-	-	19,610
Net current assets/(liabilities)	19,493	-	151,695	171,188
	<u>19,610</u>	<u>-</u>	<u>-</u>	<u>19,610</u>
Total	<u>39,103</u>	<u>-</u>	<u>151,695</u>	<u>190,798</u>