

# NORTH EAST DEMENTIA CARE (SUNDERLAND) CIO

England & Wales · Charity number 1183600

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-05-28

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** North East Dementia Care  
Pennywell Shopping Centre  
Portsmouth Road  
Sunderland  
SR4 9AS

**Phone** 07585381336

**Email** [dementiacarenortheast@gmail.com](mailto:dementiacarenortheast@gmail.com)

**Website** [www.northeastdementiacare.co.uk](http://www.northeastdementiacare.co.uk)

## Activities

---

**Objects:** TO RELIEVE THE NEEDS OF PEOPLE LIVING WITH DEMENTIA IN SUNDERLAND AND THE SURROUNDING AREAS, THEIR FAMILIES AND CARERS, THROUGH THE PROVISION OF SUPPORT GROUPS, SERVICES, ADVICE AND INFORMATION.

**Activities:** Our organisation is designed to enhance the well-being of older people living with Dementia by promoting independence and foster social connection. Our day care centre provides dementia specific, person-centred care to meet the needs of the individual person with Dementia in a warm, welcoming, and safe environment.

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

## Geography

- Sunderland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£327,544	£293,586	-	-
2024-06-30	£334,418	£287,765	-	-
2023-06-30	£309,157	£278,383	-	-
2022-06-30	£201,403	£197,788	-	-
2021-06-30	£98,338	£99,063	-	-

## Trustees

Name	Role	Appointed
<b>Sandra Falkner</b>	Chair	2019-04-30
Ann Hawes		2019-09-02
Gillian Dickinson		2022-11-08
Jackie McDermott		2022-05-10
Michael Musgrove		2023-04-04
Tracey Falkner		2019-09-02

**NORTH EAST DEMENTIA CARE (SUNDERLAND) CIO**

England & Wales - Charity number 1183600

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1183600**

**Report of the Trustees and Unaudited Financial Statements**  
**for the Year Ended 30 June 2025**  
**for**  
**North East Dementia Care (Sunderland) CIO**

Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

**North East Dementia Care (Sunderland) CIO**

**Contents of the Financial Statements**  
**for the Year Ended 30 June 2025**

	Page
Contents	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 16
Detailed Statement of Financial Activities	17 to 18

## **North East Dementia Care (Sunderland) CIO**

### **Report of the Trustees** **for the Year Ended 30 June 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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**

##### **Objectives and aims**

The objects of the charity are to relieve the needs of people living with dementia in Sunderland and surrounding areas, their families and carers, through the provision of support, services, advice and information.

##### **Significant activities**

charity operates a day care centre at The Falkner Centre, Pennywell Shopping Centre, Portsmouth Road, Sunderland, SR4 9AS. The charity offers transport to bring members to the centre and to take them home. Once at the centre the charity offers a caring and supportive environment where activities and entertainment are offered to help stimulate the brain and improve wellbeing. The centre provides members with a hot cooked lunch together with refreshments during the day. Our qualified team of carers are on site to provide care and support.

##### **Public benefit**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity continued to deliver a wide range of activities throughout the year aimed at improving the quality of life for individuals living with dementia in the Sunderland area as well as providing vital support to their families and carers.

Our core service is the provision of structured day sessions at our day care centre. The average weekly attendances in the year were 62 sessions (2024: 66 sessions). These sessions offer meaningful, person-centred activities designed to promote social interaction, cognitive stimulation, and emotional wellbeing. The consistency and reliability of our service provides respite for families and carers, allowing them time to rest and manage their own wellbeing while knowing their loved ones are in a safe and supportive environment.

The charity has the use of two minibuses for transporting members to the centre. Both minibuses are owned by the charity with the purchase of a replacement for the former leased minibus. The charity employs four part-time drivers. The charity's minibuses enable the time members spend travelling to be reduced.

During the year, we worked collaboratively with Healthwatch Sunderland and a range of other professionals to contribute to the development of a comprehensive "one-stop-shop" dementia booklet. This resource supports individuals and families from pre-diagnosis through to end-of-life care, ensuring they have clear, reliable, and accessible information at every stage of the dementia journey.

##### **Fundraising activities**

The charity received grants in the year totalling £54,681 (2024: £51,611). The names of donors of restricted grants and the nature of the grant are at Notes 15 and 16 to the accounts. These include: The National Lottery of £19,331, Ambergate Charitable Trust of £5,000, Skipton Building Society of £3,000 and Sunderland Voluntary Sector Alliance (SVSA) of £2,750. Unrestricted grants comprise £20,000 received from Ballinger Charitable Trust and £3,000 received from Sir John Priestman Charitable Trust. The trustees take this opportunity to thank the various parties.

There were donations received in the year totalling £16,420 (2024: £18,192). This includes £3,000 raised by Sunderland Ladies Darts & Dominoes Club, £1,552 raised by a London West End Company Play Company together with donations received from bereavement collections and other donations. A donation in kind valued at £54,000 consisting of two weeks free advertising was generously provided by Clear Channel. This involved advertising on bus shelter screens and free-standing unit screens in the Sunderland area. The trustees wish to thank all donors including the relatives and friends of the bereaved for choosing the charity as the beneficiary of their collections.

The charity shop sells donated goods and is staffed by volunteers. The year to 30 June 2025 was the second full year trading from the front of our current premises. The shop made a profit in the year of £9,575 (2024: £9,703). This comprised sales of £10,174 (2024: £10,155) with costs of £599 (2024: £452).

Other fundraising activities during the year raised £325 (2024: £1,960).

## **North East Dementia Care (Sunderland) CIO**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **FINANCIAL REVIEW**

##### **Results for the year**

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 6. The charity received total income of £327,544 (2024: £334,418) and had total expenditure of £293,586 (2024: £287,765) leaving a net surplus of £33,958 (2024: £46,653). The main components of total income of £327,544 (2024: £334,418) are dementia day centre fees of £245,048 (2024: £252,113) together with grants and donations of £71,101 (2024: £69,803). The main components of total expenditure of £293,586 (2024: £287,765) are staff costs of £176,321 (2024: £165,755), transport costs of £20,611 (2024: £23,903) and centre rent, rates and service charges of £43,748 (2024: £42,783). The overall financial result for the year is considered satisfactory.

##### **Reserves policy**

Unrestricted funds at the year end show net current assets of £63,049. The trustees have determined that the level of free reserves to be maintained be approximately £75,000 to cover three months operating costs.

##### **Going concern**

At the date of approving the financial statements the trustees consider that the charity is a going concern. The trustees prepare cash flow forecasts to enable the charity to manage its day-to-day cash requirements. The projections for the next two years show a positive cash flow. The forecasts are based upon 55 sessions per week for 2025/26 and 65 sessions per week for 2026/27 which are felt to be appropriate given current trends.

#### **FUTURE PLANS**

Looking ahead, the charity's focus is on strengthening and expanding its services to better meet the needs of people living with dementia and their families across Sunderland.

A key priority is to expand, rebrand, and relocate the service to more suitable premises that will allow us to grow and enhance the support we provide. This move will ensure we are better positioned to meet increasing local demand and offer a more accessible, modern, and welcoming environment.

We plan to continue improving the accessibility and usability of our current facilities by making both our centre and our minibuses more dementia-friendly, ensuring that all aspects of our service reflect best practice in dementia design and support.

Increasing public understanding of dementia remains central to our mission. We aim to raise awareness of both dementia and the services we offer through community engagement, partnership working, and improved visibility across Sunderland.

Finally, we recognise the critical role our staff play in delivering high-quality care. We shall therefore continue to prioritise training and professional development, ensuring our team has the skills, knowledge, and confidence to provide exceptional support to those who rely on us.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation – Foundation (CIO) controlled by its governing document, a scheme sealed by the Charity Commission and entered on the Register of Charities on the 28<sup>th</sup> of May 2019.

##### **Recruitment and appointment of new trustees**

The governing document provides that there must be a minimum of three charity trustees. The first three trustees are named in the governing document. The term of appointment of these three trustees is staggered with trustees having terms of 2, 3 or 4 years. Further trustees must be appointed for a term of three years by resolution passed at a properly convened meeting of trustees.

In selecting individuals for appointment as trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

On induction each new trustee will be provided with a copy of the charity's current constitution together with the latest Trustees' Annual Report and Financial Statements.

**North East Dementia Care (Sunderland) CIO**

**Report of the Trustees**  
**for the Year Ended 30 June 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1183600

**Principal address**

Falkner Centre  
Pennywell Shopping Centre  
Portsmouth Road  
Sunderland  
SR4 9AS

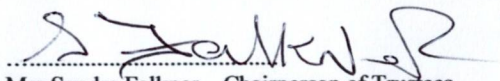
**Trustees**

Mrs Sandra Falkner	- Chairperson
Ms Jacqueline McDermott	- Secretary
Mrs Tracey Falkner	
Mrs Ann Hawes	
Mrs Gillian Dickinson	
Mr Michael Musgrave	

**Independent examiner**

Mr D Killoury, ACA  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Approved by order of the board of trustees on 16 February 2026 and signed on its behalf by:



Mrs Sandra Falkner – Chairperson of Trustees

**Independent Examiner's Report to the Trustees of  
North East Dementia Care (Sunderland) CIO**

I report on the accounts for year ended 30 June 2025 set out on pages six to eighteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

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

- (1) which gives me 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; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA  
Institute of Chartered Accountants in England and Wales  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Date: 16 February 2026

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Activities**  
**for the Year Ended 30 June 2025**

		Unrestricted fund	Restricted funds	30.06.25 Total funds	30.06.24 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	39,420	31,681	71,101	69,803
<b>Charitable activities</b>					
Dementia care	3	245,048	-	245,048	252,113
Other trading activities	4	10,499	-	10,499	12,115
Investment income	5	896	-	896	387
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		295,863	31,681	327,544	334,418
 <b>EXPENDITURE ON</b>					
Raising funds	6	629	-	629	1,980
<b>Charitable activities</b>					
Dementia care	7	251,062	41,895	292,957	285,785
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		251,691	41,895	293,586	287,765
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		44,172	(10,214)	33,958	46,653
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		26,877	66,131	93,008	46,355
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>71,049</u>	<u>55,917</u>	<u>126,966</u>	<u>93,008</u>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Position**  
**At 30 June 2025**

		Unrestricted fund	Restricted funds	30.06.25 Total funds	30.06.24 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	8,000	32,641	40,641	41,826
<b>CURRENT ASSETS</b>					
Debtors	13	10,399	-	10,399	19,376
Cash at bank and in hand		<u>74,852</u>	<u>23,276</u>	<u>98,128</u>	<u>60,369</u>
		85,251	23,276	108,527	79,745
<b>CREDITORS</b>					
Amounts falling due within one year	14	(22,202)	-	(22,202)	(28,563)
		<u>63,049</u>	<u>23,276</u>	<u>86,325</u>	<u>51,182</u>
<b>NET CURRENT ASSETS</b>					
		<u>71,049</u>	<u>55,917</u>	<u>126,966</u>	<u>93,008</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>71,049</u>	<u>55,917</u>	<u>126,966</u>	<u>93,008</u>
<b>NET ASSETS</b>					
		<u>71,049</u>	<u>55,917</u>	<u>126,966</u>	<u>93,008</u>
<b>FUNDS</b>					
	15				
Unrestricted fund				71,049	26,877
Restricted funds				<u>55,917</u>	<u>66,131</u>
<b>TOTAL FUNDS</b>					
				<u>126,966</u>	<u>93,008</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 February 2026 and were signed on its behalf by:

  
Mrs Sandra Falkner – Chairperson of Trustees

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements  
for the Year Ended 30 June 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity's 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future.

**Financial reporting standard 102 – reduced disclosure exemption**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

**Going concern**

At the date of approving these financial statements the trustees consider the charity to be a going concern. The trustees prepare cash flow forecasts to enable the charity to manage its day-to-day cash requirements.

**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.

**Grants and donations**

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

**Donated goods**

Donated goods are recognised at the point of sale at the value of the sales proceeds.

**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.

Leasehold improvements	- over 5 years
Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

**Taxation**

The charity is exempt from 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.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**2. DONATIONS AND LEGACIES**

	30.06.25	30.06.24
	£	£
Donations	16,420	18,192
Grants	<u>54,681</u>	<u>51,611</u>
	<u>71,101</u>	<u>69,803</u>

**DONATIONS RECEIVABLE**

Donations receivable in the period were as follows:

		£	£
Sunderland Ladies Darts & Dominoes Club	Unrestricted	3,000	-
London West End Play Company	Unrestricted	1,552	-
Steels Club	Unrestricted	-	1,661
Billy Bell (deceased)	Unrestricted	-	1,305
Other donations	Unrestricted	<u>11,868</u>	<u>15,226</u>
		<u>16,420</u>	<u>18,192</u>

**GRANTS RECEIVABLE**

Grants receivable in the period were as follows:

		£	£
National Lottery	Restricted	19,331	-
Ambergate Charitable Trust	Restricted	5,000	-
Skipton Building Society	Restricted	3,000	-
Sunderland Voluntary Sector Alliance (SVSA)	Restricted	2,750	-
The Joicey Trust	Restricted	600	-
Aspire (Gentoo)	Restricted	500	-
Coop	Restricted	500	-
The Barbour Foundation	Restricted	-	20,000
Sir John Priestman Charitable Trust	Restricted	-	6,000
Asda Foundation	Restricted	-	1,632
Screwfix Foundation	Restricted	-	1,500
The Roseline Foundation	Restricted	-	885
Barchester's Charitable Foundation	Restricted	-	794
Ballinger Charitable Trust	Unrestricted	20,000	20,000
Sir John Priestman Charitable Trust	Unrestricted	3,000	-
Durham Freemasons Charity	Unrestricted	-	800
		<u>54,681</u>	<u>51,611</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**3. CHARITABLE ACTIVITIES**

	30.06.25	30.06.24
	£	£
Day care centre fees	<u>245,048</u>	<u>252,113</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	30.06.25	30.06.24
	£	£
Charity shop sales	10,174	10,155
Fundraising	<u>325</u>	<u>1,960</u>
	<u>10,499</u>	<u>12,115</u>

**5. INVESTMENTS**

	30.06.25	30.06.24
	£	£
Deposit account interest	<u>896</u>	<u>387</u>

**6. RAISING FUNDS**

	30.06.25	30.06.24
	£	£
Fundraising	30	1,528
Charity shop sales	<u>599</u>	<u>452</u>
	<u>629</u>	<u>1,980</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Dementia care	<u>292,857</u>	<u>100</u>	<u>292,957</u>

**8. SUPPORT COSTS**

	30.06.25	30.06.24
	Dementia care	Dementia care
	£	£
<b>Governance costs</b>		
Independent Examination	<u>100</u>	<u>100</u>

<b>Activity</b>	<b>Basis of allocation</b>
Governance costs	Usage

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**10. EMPLOYEES**

<b>Number of employees</b>	30.06.25	30.06.24
Average monthly number of employees	<u>14</u>	<u>14</u>
<b>Employment costs</b>	30.06.25	30.06.24
	£	£
Wages and salaries	173,953	163,198
Other pension costs	<u>2,368</u>	<u>2,557</u>
	<u>176,321</u>	<u>165,755</u>

No employees received remuneration of more than £60,000 during the year. Remuneration of those considered to be key management personnel amounted to £47,478 (2024: £46,095) including employer pension contributions.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	38,992	30,811	69,803
<b>Charitable activities</b>	252,113	-	252,113
Other trading activities	12,115	-	12,115
Investment income	<u>387</u>	<u>-</u>	<u>387</u>
<b>Total</b>	303,607	30,811	334,418
<b>EXPENDITURE ON</b>			
Raising funds	1,980	-	1,980
<b>Charitable activities</b>			
Dementia care	<u>265,604</u>	<u>20,181</u>	<u>285,785</u>
<b>Total</b>	<u>267,584</u>	<u>20,181</u>	<u>287,765</u>
<b>NET INCOME</b>	36,023	10,630	46,653

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED**

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	(9,146)	55,501	46,355
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>26,877</u>	<u>66,131</u>	<u>93,008</u>

**12. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Motor vehicles £	Office equipment £	Totals £
<b>COST</b>				
At 1 July 2024	39,784	13,250	14,388	67,422
Additions	<u>          -</u>	<u>10,800</u>	<u>5,641</u>	<u>16,441</u>
At 30 June 2025	<u>39,784</u>	<u>24,050</u>	<u>20,029</u>	<u>83,863</u>
<b>DEPRECIATION</b>				
At 1 July 2024	13,322	7,453	4,821	25,596
Charge for year	<u>7,956</u>	<u>4,663</u>	<u>5,007</u>	<u>17,626</u>
At 30 June 2025	<u>21,278</u>	<u>12,116</u>	<u>9,828</u>	<u>43,222</u>
<b>NET BOOK VALUE</b>				
At 30 June 2025	<u>18,506</u>	<u>11,934</u>	<u>10,201</u>	<u>40,641</u>
At 30 June 2024	<u>26,462</u>	<u>5,797</u>	<u>9,567</u>	<u>41,826</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.25	30.06.24
	£	£
Trade debtors	7,183	13,509
Other debtors	-	1,500
Prepayments	<u>3,216</u>	<u>4,367</u>
	<u>10,399</u>	<u>19,376</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.25	30.06.24
	£	£
Loan	5,950	10,250
Trade creditors	7,067	10,067
Other taxation and social security	1,929	946
Other creditors	2,878	2,878
Accruals	4,378	4,422
	<u>22,202</u>	<u>28,563</u>

**15. MOVEMENT IN FUNDS**

	At 1.7.24	Net movement in funds	At 30.06.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,877	44,172	71,049
<b>Restricted funds</b>			
Steve Smith donation	14,850	(2,925)	11,925
The Clothworkers grant	5,200	(3,000)	2,200
Percy Bilton Trust	3,113	(1,289)	1,824
Albert Hunt Trust	3,250	(1,000)	2,250
Sir James Knott Trust	3,250	(1,000)	2,250
The Bernard Sunley Foundation	3,250	(1,000)	2,250
Sir Robert McAlpine Foundation	1,950	(600)	1,350
The Catherine Cookson Charitable Trust	1,950	(600)	1,350
Persimmon Homes Community Champions	201	-	201
Sunderland City Council Community Chest	327	(47)	280
The Rothley Trust	563	(188)	375
The Barbour Foundation	20,000	(20,000)	-
Sir John Priestman Charitable Trust	4,500	(1,500)	3,000
Asda Foundation	1,632	(372)	1,260
Screwfix Foundation	1,500	(780)	720
Barchester's Charitable Foundation	595	(198)	397
National Lottery grant	-	15,493	15,493
Ambergate Charitable Trust	-	4,650	4,650
Skipton Building Society	-	2,251	2,251
Sunderland Voluntary Sector Alliance (SVSA)	-	934	934
The Joicey Trust	-	130	130
Aspire (Gentoo) grant	-	327	327
Coop grant	-	500	500
	<u>66,131</u>	<u>(10,214)</u>	<u>55,917</u>
<b>TOTAL FUNDS</b>	<u>93,008</u>	<u>33,958</u>	<u>126,966</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**15. MOVEMENT IN FUNDS - CONTINUED**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	295,863	(251,691)	44,172
<b>Restricted funds</b>			
Steve Smith donation	-	(2,925)	(2,925)
The Clothworkers grant	-	(3,000)	(3,000)
Percy Bilton Trust	-	(1,289)	(1,289)
Albert Hunt Trust	-	(1,000)	(1,000)
Sir James Knott Trust	-	(1,000)	(1,000)
The Bernard Sunley Foundation	-	(1,000)	(1,000)
Sir Robert McAlpine Foundation	-	(600)	(600)
The Catherine Cookson Charitable Trust	-	(600)	(600)
Persimmon Homes Community Champions	-	-	-
Sunderland City Council Community Chest	-	(47)	(47)
The Rothley Trust	-	(188)	(188)
The Barbour Foundation	-	(20,000)	(20,000)
Sir John Priestman Charitable Trust	-	(1,500)	(1,500)
Asda Foundation	-	(372)	(372)
Screwfix Foundation	-	(780)	(780)
Barchester's Charitable Foundation	-	(198)	(198)
National Lottery grant	19,331	(3,838)	15,493
Ambergate Charitable Trust	5,000	(350)	4,650
Skipton Building Society	3,000	(749)	2,251
Sunderland Voluntary Sector Alliance (SVSA)	2,750	(1,816)	934
The Joicey Trust	600	(470)	130
Aspire (Gentoo) grant	500	(173)	327
Coop grant	500	-	500
	<u>31,681</u>	<u>(41,895)</u>	<u>(10,214)</u>
<b>TOTAL FUNDS</b>	<u>327,544</u>	<u>(293,586)</u>	<u>33,958</u>

**16. FUNDS**

**General fund**

This fund is not related to any designated project or purpose. Since the fund is free from restrictions it is predominantly operated to manage and administer the Charity on a day-to-day basis.

**Steve Smith fund**

Half of this donation was for building improvements and the remaining half was for the purchase of a second minibus.

**The Clothworkers**

This fund relates to the purchase of the Charity's first minibus.

**Percy Bilton Trust**

This funding was for the purchase of an interactive table.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**16. FUNDS - CONTINUED**

**Albert Hunt Trust, Sir James Knott Trust, Sir Bernard Sunley Foundation and Sir Robert McAlpine Foundation**

This funding was for building improvements undertaken.

**The Catherine Cookson Charitable Trust**

This funding was for the windows element of the building improvements undertaken.

**Persimmon Homes Community Champions**

This funding was for craft activities undertaken by members.

**Sunderland City Council Community Chest**

This funding was for the dining room improvements.

**The Rothley Trust and Barchester's Charitable Foundation**

This funding was for the purchase of chairs for members.

**The Barbour Foundation**

This funding was a contribution towards the salaries of the charity's centre manager and development worker.

**Sir John Priestman Charitable Trust**

This funding was for the purchase of dining room and day room chairs for members.

**Asda Foundation**

This funding was for the purchase of six specialist chairs for members.

**Screwfix Foundation**

This funding was for the purchase of radiators and flooring.

**National Lottery**

This is a grant towards the Charity's core project costs.

**Ambergate Charitable Trust**

This funding was for entertainments for members.

**Skipton Building Society**

This funding was for the purchase of a digital TV.

**Sunderland Voluntary Sector Alliance (SVSA)**

This funding was to pay for transport costs.

**The Joicey Trust and Coop grant**

This funding was to pay for Singing for the Brain sessions.

**Aspire (Gentoo) grant**

This funding was for the purchase of crafts and marketing materials.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2025**

**17. OPERATING LEASE COMMITMENTS**

	30.06.25	30.06.24
	£	£
Over remaining life of leases		
Within one year	9,000	33,458
Within two to five years	-	867
	<u>9,000</u>	<u>34,325</u>

**18. RELATED PARTY DISCLOSURES**

The charity's former Treasurer, Mr J Hellens made interest-free loans to the charity in previous years totalling £14,500. The loans are repayable on demand and are unsecured. The charity has made loan repayments during the year totalling £4,300. The balance of loans due to Mr J Hellens at 30 June 2025 is £5,950 (2024: £10,250).

During the year the spouse of a grandson of the trustee, Mrs S Falkner was employed by the charity. The employee received pay of £15,948 and employer pension contributions of £291.

**North East Dementia Care (Sunderland) CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2025**

	30.06.25	30.06.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,420	18,192
Grants	<u>54,681</u>	<u>51,611</u>
	<u>71,101</u>	<u>69,803</u>
<b>Charitable activities</b>		
Day care centre fees	245,048	252,113
<b>Other trading activities</b>		
Charity shop sales	10,174	10,155
Fundraising	<u>325</u>	<u>1,960</u>
	<u>10,499</u>	<u>12,115</u>
<b>Investment income</b>		
Deposit account interest	896	387
<b>Total incoming resources</b>	<b>327,544</b>	<b>334,418</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	30	1,528
Charity shop rent, rates and insurance	<u>599</u>	<u>452</u>
	<u>629</u>	<u>1,980</u>
<b>Charitable activities</b>		
Staff costs	176,321	165,755
Rent, rates and service charges	43,748	42,783
Insurance	2,395	1,810
Transport costs	20,611	23,903
Meals	13,812	14,496
Activities and entertainment	1,888	2,878
Telephone	921	1,035
Postage and stationery	827	287
Computer expenses	4,022	1,461
Repairs and renewals	1,895	3,085
Training	839	776
Cleaning and sundry	5,826	5,253
Professional fees	2,126	842
Grant returned	-	6,455
Depreciation	<u>17,626</u>	<u>14,866</u>
	<u>292,857</u>	<u>285,685</u>

**North East Dementia Care (Sunderland) CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2025**

	30.06.25	30.06.24
	£	£
<b>Governance</b>		
Independent examination	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>
<b>Total resources expended</b>	<b>293,586</b>	<b>287,765</b>
	<u>          </u>	<u>          </u>
<b>Net income</b>	<b><u><u>33,958</u></u></b>	<b><u><u>46,653</u></u></b>

**NORTH EAST DEMENTIA CARE (SUNDERLAND) CIO**

England & Wales - Charity number 1183600

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1183600**

**Report of the Trustees and Unaudited Financial Statements**  
**for the Year Ended 30 June 2024**  
**for**  
**North East Dementia Care (Sunderland) CIO**

Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

**North East Dementia Care (Sunderland) CIO**

**Contents of the Financial Statements**  
**for the Year Ended 30 June 2024**

Contents	Page 1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

## **North East Dementia Care (Sunderland) CIO**

### **Report of the Trustees for the Year Ended 30 June 2024**

The trustees 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**

##### **Objectives and aims**

The objects of the charity are to relieve the needs of people living with dementia in Sunderland and surrounding areas, their families and carers, through the provision of support, services, advice and information.

##### **Significant activities**

charity operates a day care centre at The Falkner Centre, Pennywell Shopping Centre, Portsmouth Road, Sunderland, SR4 9AS. The charity offers transport to bring members to the centre and to take them home. Once at the centre the charity offers a caring and supportive environment where activities and entertainment are offered to help stimulate the brain and improve wellbeing. The centre provides meetings with a hot cooked lunch together with refreshments during the day. Our qualified team of carers are on site to provide care and support.

##### **Public benefit**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The year to 30 June 2024 was the charity's fifth full year. The main aim this year was to support more people living with dementia in Sunderland and their families, improve our marketing strategies and seek to increase grants and donations received. This year we have been working closely with Sunderland Volunteer Sector Alliance (SVSA) who have hugely supported us. They have re-designed our website, leaflets and posters to allow us to promote our service to those that would benefit from it. They have also helped us to strengthen our relationships with social workers and other professionals. Lastly, members of the SVSA have attended board meetings to improve the structure of the agenda, delegation of action points, trustee roles and responsibilities and the overall discussion points.

The average weekly attendances in the year were 66 sessions (2023: 62 sessions). During the first half of the year the weekly attendances averaged 71. However, member numbers dramatically decreased in the second half of the year where weekly attendances averaged 62.

The charity has the use of two minibuses for transporting members to the Centre. The first is owned by the charity, while the second was obtained on a lease in April 2023. The charity employs four part-time drivers. The charity's minibuses enable the time members spend travelling to be reduced.

##### **Fundraising activities**

The charity received grants in the year totalling £51,611 (2023: £55,310). The names of donors of restricted grants and the nature of the grant are at Notes 15 and 16 to the accounts. These include: The Barbour Foundation of £20,000, Sir John Priestman Charitable Trust of £6,000, Asda Foundation of £1,632 and Screwfix Foundation of £1,500. An unrestricted grant of £20,000 was received from Ballinger Charitable Trust. The trustees take this opportunity to thank the various parties.

There were donations received in the year totalling £18,192 (2023: £22,546). This includes £1,661 raised from Steels Club together with donations were received from bereavement collections. The trustees wish to extend their thanks to all donors including the relatives and friends of the bereaved for choosing the charity as the beneficiary of their collections.

The charity shop sells donated goods and is staffed by volunteers. The year to 30 June 2024 was the first full year trading from the front of our new premises. The shop made a profit in the year of £9,703 (2023: £3,156). This comprised sales of £10,155 (2023: £4,033) with costs of £452 (2023: £877).

Other fundraising activities during the year raised £1,960 (2023: £7,236). Included in this year's total are funds raised from the Summer Fayre of £992 and the Christmas party and raffle of £707.

## **North East Dementia Care (Sunderland) CIO**

### **Report of the Trustees** **for the Year Ended 30 June 2024**

#### **FINANCIAL REVIEW**

##### **Results for the year**

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 6. The charity received total income of £334,418 (2023: £309,157) and had total expenditure of £287,765 (2023: £278,383) leaving a net surplus of £46,653 (2023: £30,774). The main components of total income of £334,418 (2023: £309,157) are dementia day centre fees of £252,113 (2023: £219,959) together with grants and donations of £69,803 (2023: £77,856). The main components of total expenditure of £287,765 (2023: £278,383) are staff costs of £165,755 (2023: £155,309), transport costs of £23,903 (2023: £39,073) and centre rent and service charges of £42,783 (2023: £47,086). This year represents a consolidation of the charity's activities following the move to a larger centre in October 2022. The overall financial result for the year is considered satisfactory.

##### **Reserves policy**

Unrestricted funds at the year end show net current assets of £18,677. The trustees have determined that the level of free reserves to be maintained be approximately £70,000 to cover three months operating costs. It will take a several years to build up this level of free reserves.

##### **Going concern**

At the date of approving the financial statements the trustees consider that the charity is a going concern. The trustees prepare cash flow forecasts to enable the charity to manage its day-to-day cash requirements. The projections for the next two years show a positive cash flow. The forecasts are based upon 63 sessions per week for 2024/25 and 70 sessions per week for 2025/26 which are felt to be achievable. Also, the trustees expect any shortfall to be made up from the receipt of future grants and donations.

##### **FUTURE PLANS**

The charity's aim is to increase the number of members attending. There are two main constraints on the number of members we can help, being the maximum member to staff ratio of 4 to 1 and the size of the centre. We shall continue with our marketing strategy in promoting our service. If member numbers do not increase we shall review cost saving measures and try to identify new revenue streams.

We shall continue to upgrade the centre to make it more comfortable and appealing to our members.

The lease for one of our minibuses is ending next year. In advance of this date we shall be reviewing whether it is best to continue leasing or to purchase a minibus.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation – Foundation (CIO) controlled by its governing document, a scheme sealed by the Charity Commission and entered on the Register of Charities on the 28<sup>th</sup> of May 2019.

##### **Recruitment and appointment of new trustees**

The governing document provides that there must be a minimum of three charity trustees. The first three trustees are named in the governing document. The term of appointment of these three trustees is staggered with trustees having terms of 2, 3 or 4 years. Further trustees must be appointed for a term of three years by resolution passed at a properly convened meeting of trustees.

In selecting individuals for appointment as trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

On induction each new trustee will be provided with a copy of the charity's current constitution together with the latest Trustees' Annual Report and Financial Statements.

**North East Dementia Care (Sunderland) CIO**

**Report of the Trustees**  
**for the Year Ended 30 June 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1183600

**Principal address**

Falkner Centre  
Pennywell Shopping Centre  
Portsmouth Road  
Sunderland  
SR4 9AS

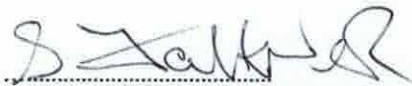
**Trustees**

Mrs Sandra Falkner	- Chairperson	
Ms Jacqueline McDermott	- Secretary	
Mr John Hellens	- Treasurer	Resigned 5 Sep 2023
Mrs Tracey Falkner		
Mrs Ann Hawes		
Mrs Gillian Dickinson		
Mr Brian McKenzie		Resigned 22 Apr 2024
Mr Michael Musgrave		

**Independent examiner**

Mr D Killoury, ACA  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Approved by order of the board of trustees on 10 March 2025 and signed on its behalf by:



Mrs Sandra Falkner – Chairperson of Trustees

**Independent Examiner's Report to the Trustees of  
North East Dementia Care (Sunderland) CIO**

I report on the accounts for year ended 30 June 2024 set out on pages six to seventeen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me 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; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA  
Institute of Chartered Accountants in England and Wales  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Date: 10 March 2025

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Activities**  
**for the Year Ended 30 June 2024**

		Unrestricted fund	Restricted funds	30.06.24 Total funds	30.06.23 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,992	30,811	69,803	77,856
<b>Charitable activities</b>					
Dementia care	3	252,113	-	252,113	219,959
Other trading activities	4	12,115	-	12,115	11,269
Investment income	5	387	-	387	73
<b>Total</b>		<u>303,607</u>	<u>30,811</u>	<u>334,418</u>	<u>309,157</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	1,980	-	1,980	2,597
<b>Charitable activities</b>					
Dementia care	7	<u>265,604</u>	<u>20,181</u>	<u>285,785</u>	<u>275,786</u>
<b>Total</b>		<u>267,584</u>	<u>20,181</u>	<u>287,765</u>	<u>278,383</u>
<b>NET INCOME</b>					
		36,023	10,630	46,653	30,774
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>(9,146)</u>	<u>55,501</u>	<u>46,355</u>	<u>15,581</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>26,877</u></u>	<u><u>66,131</u></u>	<u><u>93,008</u></u>	<u><u>46,355</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Position**  
**At 30 June 2024**

		Unrestricted fund	Restricted funds	30.06.24 Total funds	30.06.23 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	8,200	33,626	41,826	44,668
<b>CURRENT ASSETS</b>					
Debtors	13	17,876	1,500	19,376	16,578
Cash at bank and in hand		<u>29,364</u>	<u>31,005</u>	<u>60,369</u>	<u>30,017</u>
		47,240	32,505	79,745	46,595
<b>CREDITORS</b>					
Amounts falling due within one year	14	(28,563)	-	(28,563)	(44,908)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>18,677</u>	<u>32,505</u>	<u>51,182</u>	<u>1,687</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,877</u>	<u>66,131</u>	<u>93,008</u>	<u>46,355</u>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>26,877</u>	<u>66,131</u>	<u>93,008</u>	<u>46,355</u>
<b>FUNDS</b>					
Unrestricted fund	15			26,877	(9,146)
Restricted funds				<u>66,131</u>	<u>55,501</u>
<b>TOTAL FUNDS</b>				<u>93,008</u>	<u>46,355</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2025 and were signed on its behalf by:

  
Mrs Sandra Falkner – Chairperson of Trustees

## **North East Dementia (Sunderland) CIO**

### **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 charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity's 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis, which assumes that the charity will continue in operational existence for the foreseeable future.

##### **Financial reporting standard 102 – reduced disclosure exemption**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

- the requirements of Section 7 Statement of Cash Flows.

##### **Going concern**

At the date of approving these financial statements the trustees consider the charity to be a going concern. The trustees prepare cash flow forecasts to enable the charity to manage its day-to-day cash requirements.

##### **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.

##### **Grants and donations**

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

##### **Donated goods**

Donated goods are recognised at the point of sale at the value of the sales proceeds.

##### **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.

Leasehold improvements	- over 5 years
Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

##### **Taxation**

The charity is exempt from 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.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**2. DONATIONS AND LEGACIES**

	30.06.24	30.06.23
	£	£
Donations	18,192	22,546
Grants	<u>51,611</u>	<u>55,310</u>
	<u>69,803</u>	<u>77,856</u>

**DONATIONS RECEIVABLE**

Donations receivable in the period were as follows:

		£	£
Steels Club	Unrestricted	1,661	-
Billy Bell (deceased)	Unrestricted	1,305	-
Steve Smith	Restricted	-	18,000
M&S Civils	Unrestricted	-	1,000
Rotary Club	Unrestricted	-	500
Nicola Marlborough	Unrestricted	-	500
Other donations	Unrestricted	<u>15,226</u>	<u>2,546</u>
		<u>18,192</u>	<u>22,546</u>

**GRANTS RECEIVABLE**

Grants receivable in the period were as follows:

		£	£
The Barbour Foundation	Restricted	20,000	
Sir John Priestman Charitable Trust	Restricted	6,000	
Asda Foundation	Restricted	1,632	
Screwfix Foundation	Restricted	1,500	
The Roseline Foundation	Restricted	885	
Barchester's Charitable Foundation	Restricted	794	
Percy Bilton Trust	Restricted		5,154
Albert Hunt Trust	Restricted		5,000
Sir James Knott Trust	Restricted		5,000
The Bernard Sunley Foundation	Restricted		5,000
Sir Robert McAlpine Foundation	Restricted		3,000
The Joicey Trust	Restricted		3,000
The Catherine Cookson Charitable Trust	Restricted		3,000
The Hedley Foundation	Restricted		2,000
Persimmon Homes Community Champions	Restricted		1,000
Sunderland City Council Community Chest	Restricted		906
The Rothley Trust	Restricted		750
Ballinger Charitable Trust	Unrestricted	20,000	
Durham Freemasons Charity	Unrestricted	800	
The Roseline Foundation	Unrestricted		20,000
The Edgar E Lawley Foundation	Unrestricted		<u>1,500</u>
		<u>51,611</u>	<u>55,310</u>



**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**9. 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.

**10. EMPLOYEES**

<b>Number of employees</b>	30.06.24	30.06.23
Average monthly number of employees	<u>14</u>	<u>13</u>
<b>Employment costs</b>	30.06.24	30.06.23
	£	£
Wages and salaries	163,198	153,535
Other pension costs	<u>2,557</u>	<u>1,774</u>
	<u>165,755</u>	<u>155,309</u>

No employees received remuneration of more than £60,000 during the year. Remuneration of those considered to be key management personnel amounted to £46,095 (2023: £49,037) including employer pension contributions.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,046	51,810	77,856
<b>Charitable activities</b>	219,959	-	219,959
Other trading activities	11,269	-	11,269
Investment income	<u>73</u>	<u>-</u>	<u>73</u>
<b>Total</b>	257,347	51,810	309,157
<b>EXPENDITURE ON</b>			
Raising funds	2,597	-	2,597
<b>Charitable activities</b>			
Dementia care	<u>261,822</u>	<u>13,964</u>	<u>275,786</u>
<b>Total</b>	<u>264,419</u>	<u>13,964</u>	<u>278,383</u>
<b>NET (EXPENDITURE)/INCOME</b>	(7,072)	37,846	30,774

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED**

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	(2,074)	17,655	15,581
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(9,146)</u>	<u>55,501</u>	<u>46,355</u>

**12. TANGIBLE FIXED ASSETS**

	Leasehold improvements	Motor vehicles	Office equipment	Totals
	£	£	£	£
<b>COST</b>				
At 1 July 2023	35,764	13,250	6,384	55,398
Additions	<u>4,020</u>	<u>-</u>	<u>8,004</u>	<u>12,024</u>
At 30 June 2024	<u>39,784</u>	<u>13,250</u>	<u>14,388</u>	<u>67,422</u>
<b>DEPRECIATION</b>				
At 1 July 2023	5,365	4,141	1,224	10,730
Charge for year	<u>7,957</u>	<u>3,312</u>	<u>3,597</u>	<u>14,866</u>
At 30 June 2024	<u>13,322</u>	<u>7,453</u>	<u>4,821</u>	<u>25,596</u>
<b>NET BOOK VALUE</b>				
At 30 June 2024	<u>26,462</u>	<u>5,797</u>	<u>9,567</u>	<u>41,826</u>
At 30 June 2023	<u>30,399</u>	<u>9,109</u>	<u>5,160</u>	<u>44,668</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.24	30.06.23
	£	£
Trade debtors	13,509	14,897
Other debtors	1,500	-
Prepayments	<u>4,367</u>	<u>1,681</u>
	<u>19,376</u>	<u>16,578</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.24	30.06.23
	£	£
Loan	10,250	14,500
Trade creditors	10,067	21,353
Other taxation and social security	946	1,496
Other creditors	2,878	2,982
Accruals	4,422	4,577
	<u>28,563</u>	<u>44,908</u>

**15. MOVEMENT IN FUNDS**

	At 1.7.23	Net movement in funds	At 30.06.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	(9,146)	36,023	26,877
<b>Restricted funds</b>			
Steve Smith donation	16,650	(1,800)	14,850
The Clothworkers grant	8,200	(3,000)	5,200
National Lottery grant	6,455	(6,455)	-
Percy Bilton Trust	4,402	(1,289)	3,113
Albert Hunt Trust	4,250	(1,000)	3,250
Sir James Knott Trust	4,250	(1,000)	3,250
The Bernard Sunley Foundation	4,250	(1,000)	3,250
Sir Robert McAlpine Foundation	2,550	(600)	1,950
The Catherine Cookson Charitable Trust	2,550	(600)	1,950
Persimmon Homes Community Champions	448	(247)	201
Sunderland City Council Community Chest	746	(419)	327
The Rothley Trust	750	(187)	563
The Barbour Foundation	-	20,000	20,000
Sir John Priestman Charitable Trust	-	4,500	4,500
Asda Foundation	-	1,632	1,632
Screwfix Foundation	-	1,500	1,500
Barchester's Charitable Foundation	-	595	595
	<u>55,501</u>	<u>10,630</u>	<u>66,131</u>
<b>TOTAL FUNDS</b>	<u>46,355</u>	<u>46,653</u>	<u>93,008</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**15. MOVEMENT IN FUNDS - CONTINUED**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	303,607	(267,584)	36,023
<b>Restricted funds</b>			
Steve Smith donation	-	(1,800)	(1,800)
The Clothworkers grant	-	(3,000)	(3,000)
National Lottery grant	-	(6,455)	(6,455)
Percy Bilton Trust	-	(1,289)	(1,289)
Albert Hunt Trust	-	(1,000)	(1,000)
Sir James Knott Trust	-	(1,000)	(1,000)
The Bernard Sunley Foundation	-	(1,000)	(1,000)
Sir Robert McAlpine Foundation	-	(600)	(600)
The Catherine Cookson Charitable Trust	-	(600)	(600)
Persimmon Homes Community Champions	-	(247)	(247)
Sunderland City Council Community Chest	-	(419)	(419)
The Rothley Trust	-	(187)	(187)
The Barbour Foundation	20,000	-	20,000
Sir John Priestman Charitable Trust	6,000	(1,500)	4,500
Asda Foundation	1,632	-	1,632
Screwfix Foundation	1,500	-	1,500
The Roseline Foundation	885	(885)	-
Barchester's Charitable Foundation	794	(199)	595
	<u>30,811</u>	<u>(20,181)</u>	<u>10,630</u>
<b>TOTAL FUNDS</b>	<u><u>334,418</u></u>	<u><u>(287,765)</u></u>	<u><u>46,653</u></u>

**16. FUNDS**

**General fund**

This fund is not related to any designated project or purpose. Since the fund is free from restrictions it is predominantly operated to manage and administer the Charity on a day-to-day basis.

**Steve Smith fund**

Half of this donation is for building improvements and remaining half is for the future purchase of a minibus.

**The Clothworkers**

This fund relates to the purchase of the Charity's first minibus.

**National Lottery**

This grant has been provided to purchase equipment for the former daycare centre. Due to the charity's relocation to Portsmouth Road, it was not possible to spend the grant in accordance with the terms on which it was provided. The money was returned to the National Lottery.

**Percy Bilton Trust**

This funding was for the purchase of an interactive table.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2024**

**16. FUNDS - CONTINUED**

**Albert Hunt Trust, Sir James Knott Trust, Sir Bernard Sunley Foundation and Sir Robert McAlpine Foundation**

This funding was for the building improvements undertaken in the previous year.

**The Catherine Cookson Charitable Trust**

This funding was for the windows element of the building improvements undertaken in the previous year.

**Persimmon Homes Community Champions**

This funding was pay for craft activities undertaken by members in the current and previous year.

**Sunderland City Council Community Chest**

This funding was for the dining room improvements undertaken in the previous year.

**The Rothley Trust and Barchester's Charitable Foundation**

This funding was pay for the purchase of chairs for members.

**The Barbour Foundation**

This funding was a contribution towards the future salaries of the charity's centre manager and development worker.

**Sir John Priestman Charitable Trust**

This funding was pay for the future purchase of dining room and day room chairs for members.

**Asda Foundation**

This funding was pay for future the purchase of six specialist chairs for members.

**Screwfix Foundation**

This funding was pay for the future purchase of radiators and flooring.

**17. OPERATING LEASE COMMITMENTS**

	30.06.24	30.06.23
	£	£
Over remaining life of leases		
Within one year	51,458	53,924
Within two to five years	1,447	52,906
After five years	-	-
	<u>52,905</u>	<u>106,830</u>

**18. RELATED PARTY DISCLOSURES**

The charity's former Treasurer, Mr J Hellens made interest-free loans to the charity in previous years totalling £14,500. The loans are repayable on demand and are unsecured. The charity has made loan repayments during the year totalling £4,250. The balance of loans due to Mr J Hellens at 30 June 2024 is £10,250 (2023: £14,500).

During the year the spouse of a grandson of the trustee, Mrs S Falkner was employed by the charity. The employee received pay of £19,235 and employer pension contributions of £545.

**North East Dementia Care (Sunderland) CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2024**

	30.06.24	30.06.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,192	22,546
Grants	<u>51,611</u>	<u>55,310</u>
	<u>69,803</u>	<u>77,856</u>
<b>Charitable activities</b>		
Day care centre fees	252,113	219,959
<b>Other trading activities</b>		
Charity shop sales	10,155	4,033
Fundraising	<u>1,960</u>	<u>7,236</u>
	<u>12,115</u>	<u>11,269</u>
<b>Investment income</b>		
Deposit account interest	387	73
<b>Total incoming resources</b>	<b>334,418</b>	<b>309,157</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	1,528	1,720
Charity shop rent, rates and insurance	452	831
Charity shop repairs	<u>-</u>	<u>46</u>
	<u>1,980</u>	<u>2,597</u>
<b>Charitable activities</b>		
Staff costs	165,755	155,309
Rent, rates and service charges	42,783	47,086
Insurance	1,810	1,405
Transport costs	23,903	39,073
Meals	14,496	12,758
Activities and entertainment	2,878	4,220
Telephone	1,035	947
Postage and stationery	287	465
Computer expenses	1,461	345
Repairs and renewals	3,085	905
Training	776	109
Cleaning and sundry	5,253	2,356
Professional fees	842	980
Grant returned	6,455	-
Depreciation	<u>14,866</u>	<u>9,728</u>
	<u>285,685</u>	<u>275,686</u>

**North East Dementia Care (Sunderland) CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2024**

	30.06.24	30.06.23
	£	£
<b>Governance</b>		
Independent examination	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>
<b>Total resources expended</b>	<b>287,765</b>	<b>278,383</b>
	<u>                    </u>	<u>                    </u>
<b>Net income</b>	<b><u>46,653</u></b>	<b><u>30,774</u></b>

**NORTH EAST DEMENTIA CARE (SUNDERLAND) CIO**

England & Wales - Charity number 1183600

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1183600

**Report of the Trustees and Unaudited Financial Statements**  
**for the Year Ended 30 June 2022**

**North East Dementia Care (Sunderland) CIO**

Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

**North East Dementia Care (Sunderland) CIO**

**Contents of the Financial Statements**  
**for the Year Ended 30 June 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

## North East Dementia Care (Sunderland) CIO

### Report of the Trustees for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. 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**

##### **Objectives and aims**

The objects of the charity are to relieve the needs of people living with dementia in Sunderland and surrounding areas, their families and carers, through the provision of support, services, advice and information.

##### **Significant activities**

The charity operates a day care centre at Pennywell Business Park, Portsmouth Road, Sunderland, SR4 9AR. The charity offers transport to bring members to the centre and to take them home. Once at the centre the charity offers a caring and supportive environment where activities and entertainment are offered to help stimulate the brain and improve wellbeing. The centre provides members with a hot cooked lunch together with refreshments during the day. Our qualified team of carers are on site to provide care and support.

##### **Public benefit**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The year to 30 June 2022 was the charity's third full year. The charity's activities were curtailed for the previous two years due to the Covid-19 national lockdowns which forced the day care centre at Pennywell Business Park, Sunderland to close for a number of periods. On reopening after each period of closure member numbers were initially much reduced. The centre reopened from the last closure on 12 April 2021 with the relaxation of Covid-19 restrictions. Fortunately, member numbers have quickly built up to pre Covid-19 levels. Day care centre attendances were erratic during the year with numbers low in some weeks and other weeks where it has been operating at full capacity. The average weekly attendances was 47 sessions with a maximum capacity of 60 sessions.

In the past the charity has contracted out the transport arrangements for bringing members to and from the centre. In April 2022 the charity purchased a minibus for use in transporting members. The charity's minibus is driven by a volunteer driver. The charity's minibus enables the time members spend travelling to be reduced.

##### **Fundraising activities**

The charity received a number of grants in the year totalling £23,269. The Clothworkers provided a grant of £12,000 towards the purchase of a minibus. A National Lottery grant of £6,455 was provided towards the purchase of equipment for the day care centre. Sunderland Council provided grants totalling £3,814 towards the additional costs incurred during Covid-19. Also Hadrian Trust provided a grant of £1,000 towards the charity's core funding. The trustees take this opportunity to thank the various parties for their generosity.

There were donations received in the year totalling £13,975 (2021: £5,642). There are two lady volunteers who draw up family trees and donate any income from this activity to the charity. In the year the total donated by the ladies was £1,995 (2021: £2,065). The charity is very appreciative of their generosity. Other significant donations were received from bereavement collections made on behalf of: Barry Donnigan £2,000, Jean Browne £3,000 and Dave Roberts £874. The trustees wish to extend their thanks to the relatives and friends of these persons and other bereaved parties.

The charity operated a shop at 53 Hylton Road, Sunderland. The charity shop sold donated goods and was staffed by volunteers. The shop made a small profit in the year of £2,022 (2021: £2,181). This comprised sales of £8,302 (2021: £9,568) with costs of £6,280 (2021: £7,387). The charity shop closed at the end of March 2022 because of lack of profitability due to its location. Also the charity was struggling with a lack of volunteers to staff the shop.

Other fundraising activities during the year raised £4,126 (2021: £1,466). Covid-19 restrictions meant that the charity's fundraising efforts in the previous year were curtailed. Included in this year's total are funds raised from the Christmas party of £2,117 and the Summer Fete of £779.

## North East Dementia Care (Sunderland) CIO

### Report of the Trustees for the Year Ended 30 June 2022

#### **FINANCIAL REVIEW**

##### **Results for the year**

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 5. The charity received total income of £201,403 (2021: £98,338) and had total expenditure of £197,788 (2021: £99,063) leaving a net surplus of £3,615 (2021: net deficit of £725). The main components of total income of £201,403 (2021: £98,338) are dementia day centre fees of £151,731 (2021: £46,328) together with grants and donations of £37,244 (2021: £40,976). The main components of total expenditure of £197,788 (2021: £99,063) are staff costs of £108,864 (2021: £55,004), transport costs of £41,828 (2021: £12,332) and centre rent of £13,658 (2021: £14,242). This year is considered much more representative of the charity's typical financial performance. The previous year was interrupted by the various national Covid-19 lockdowns. The overall financial result for the year is considered satisfactory.

##### **Reserves policy**

Unrestricted funds at the year end show a net current liability of £3,800. Liabilities include a loan from Mr John Hellens (Trustee) for £4,500. Mr Hellens has given an undertaking that he will not seek repayment of this loan for the foreseeable future. Adjusting for this loan gives free reserves of £700. The trustees have determined that the level of free reserves to be maintained be approximately £50,000 to cover three months operating costs. It will take a several years to build up this level of free reserves.

##### **Going concern**

At the date of approving the financial statements the trustees consider that the charity is a going concern. The trustees prepare cash flow forecasts to enable the charity to manage its day to day cash requirements. As noted above Mr John Hellens (Trustee) has undertaken that he will not seek repayment of his interest free loan to the charity of £4,500 for the foreseeable future. Also, since the year end he has made a further loan of £10,000 on the same terms.

#### **FUTURE PLAN**

The charity's immediate aim is to continue providing services to members. There are two main constraints on the number of members we can help, being the maximum member to staff ratio of 4 to 1 and the size of the centre. The current centre is operating at capacity with all 60 sessions per week filled.

The trustees have decided to relocate the day care centre to a former Health Centre nearby at Pennywell Shopping Centre, Portsmouth Road, Sunderland, SR4 9AS. The building will be on a 10 years lease. The building will be altered to meet members' needs. The new day care centre will have access to a garden which will be of great benefit to the members in the summer. There are facilities within the adjoining Neighbourhood Centre where meals can be prepared which should reduce the cost of out-sourcing members' meals. A new charity shop will be included within the building, but with restricted access between the shop and the part of the building used by members.

These larger premises will enable the charity to increase the number of members attending. It is envisaged that it will not be possible to make use of the increased capacity immediately due to transport limitations. The trustees are also looking into the current transport arrangements with a view to resolving this issue.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation – Foundation (CIO) controlled by its governing document, a scheme sealed by the Charity Commission and entered on the Register of Charities on the 28<sup>th</sup> of May 2019.

##### **Recruitment and appointment of new trustees**

The governing document provides that there must be a minimum of three charity trustees. The first three trustees are named in the governing document. The term of appointment of these three trustees is staggered with trustees having terms of 2, 3 or 4 years. Further trustees must be appointed for a term of three years by resolution passed at a properly convened meeting of trustees.

In selecting individuals for appointment as trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

On induction each new trustee will be provided with a copy of the charity's current constitution together with the latest Trustees' Annual Report and Financial Statements.

North East Dementia Care (Sunderland) CIO

**Report of the Trustees  
for the Year Ended 30 June 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number: 1183600

**Principal Address**

Falkner Centre  
Pennywell Shopping Centre  
Portsmouth Road  
Sunderland  
SR4 9AS

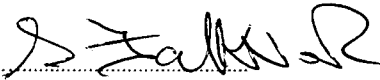
**Trustees**

Mrs Sandra Falkner	- Chairperson	
Miss Zoe Dillon	- former Secretary	resigned 19 Oct 2021
Ms Jacqueline McDermott	- Secretary	appointed 10 May 2022
Mr John Hellens	- Treasurer	
Mrs Tracey Falkner		
Mr Scott Falkner		
Mrs Ann Hawes		
Mrs Aileen Alexander		resigned 13 Dec 2021
Miss Deborah Watson		appointed 1 Mar 2022, resigned 5 Apr 2022

**Independent examiner**

Mr Dominic Killoury, ACA, CTA  
Penwells  
18 Lumley Terrace  
Chester-le-street  
Co Durham  
DH3 3NQ

Approved by order of the board of trustees on 6 December 2022 and signed on its behalf by:



Mrs Sandra Falkner - Chairperson of the Trustees



Mr John Hellens - Treasurer

**Independent Examiner's Report to the Trustees of**  
**North East Dementia Care (Sunderland) CIO**

I report on the accounts for year ended 30 June 2022 set out on pages five to eleven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

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

- (1) which gives me 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; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA, CTA  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Date: 6 December 2022

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Activities**  
**for the Year Ended 30 June 2022**

		Unrestricted fund	Restricted funds	30.06.22 Total funds	30.06.21 Total funds
	Note	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	18,789	18,455	37,244	40,976
<b>Charitable activities</b>	3	151,731	-	151,731	46,328
Other trading activities	4	<u>12,428</u>	<u>-</u>	<u>12,428</u>	<u>11,034</u>
<b>Total</b>		182,948	18,455	201,403	98,338
<b>EXPENDITURE ON</b>					
Raising funds	5	12,227	-	12,227	7,518
<b>Charitable activities</b>	6				
Dementia care		<u>184,761</u>	<u>800</u>	<u>185,561</u>	<u>91,545</u>
<b>Total</b>		196,988	800	197,788	99,063
<b>NET INCOME/(EXPENDITURE)</b>		(14,040)	17,655	3,615	(725)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		11,966	-	11,966	12,691
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(2,074)</u>	<u>17,655</u>	<u>15,581</u>	<u>11,966</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Position**

**At 30 June 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.06.22 Total funds £	30.06.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,738	11,200	12,938	-
<b>CURRENT ASSETS</b>					
Debtors	12	4,233	-	4,233	5,489
Cash at bank		<u>4,600</u>	<u>6,455</u>	<u>11,055</u>	<u>14,936</u>
		8,833	6,455	15,288	20,425
<b>CREDITORS</b>					
Amounts falling due within one year	13	(12,645)	-	(12,645)	(8,459)
<b>NET CURRENT ASSETS</b>		<u>(3,812)</u>	<u>6,455</u>	<u>2,643</u>	<u>11,966</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(2,074)</u>	<u>17,655</u>	<u>18,415</u>	<u>11,966</u>
<b>NET ASSETS</b>		<u>(2,074)</u>	<u>17,655</u>	<u>15,581</u>	<u>11,966</u>
<b>FUNDS</b>	14				
Unrestricted funds				(2,074)	11,966
Restricted funds				<u>17,655</u>	-
<b>TOTAL FUNDS</b>				<u>15,581</u>	<u>11,966</u>

The financial statements were approved by the Board of Trustees on 6 December 2022 and were signed on its behalf by:



Mrs Sandra Falkner - Chairperson of the Trustees



Mr John Hellens - Treasurer

The notes form part of these financial statements

## North East Dementia Care (Sunderland) CIO

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Going concern**

At the date of approving these financial statements the trustees consider the charity to be a going concern. The trustees prepare cash flow forecasts to enable the charity to manage its day to day cash requirements. Mr John Hellens (Trustee) has undertaken that he will not seek repayment of his interest free loan to the charity of £4,500 for the foreseeable future. Also, since the year end he has made a further loan of £10,000 on the same terms.

##### **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.

##### **Grants and donations**

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

##### **Donated goods**

Donated goods are recognised at the point of sale at the value of the sales proceeds.

##### **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.

##### **Allocation and apportionment of costs**

All support costs and governance costs are allocated across expenditure categories on the basis of usage.

##### **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 cost
Office equipment	- 25% on cost

##### **Taxation**

The charity is exempt from 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.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2022**

**2. DONATIONS AND LEGACIES**

		30.06.22	30.06.21
		£	£
Donations		13,975	5,642
Grants		<u>23,269</u>	<u>35,334</u>
		<u>37,244</u>	<u>40,976</u>

**GRANTS RECEIVABLE**

Grants receivable in the period were as follows:

		30.06.22	30.06.21
		£	£
Coronavirus Job Retention Scheme (CJRS)	Restricted	-	21,430
The Clothworkers grant	Restricted	12,000	-
National Lottery grant	Restricted	6,455	-
Sunderland Council grants	Unrestricted	3,814	13,904
Hadrian Trust grant	Unrestricted	<u>1,000</u>	<u>-</u>
		<u>23,269</u>	<u>35,334</u>

**3. CHARITABLE ACTIVITIES**

		30.06.22	30.06.21
		£	£
Day care centre fees		<u>151,731</u>	<u>46,328</u>

**4. OTHER TRADING ACTIVITIES**

		30.06.22	30.06.21
		£	£
Charity shop sales		8,302	9,568
Fundraising		<u>4,126</u>	<u>1,466</u>
		<u>12,428</u>	<u>11,034</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

		30.06.22	30.06.21
		£	£
Fundraising		5,947	131
Charity shop sales		<u>6,280</u>	<u>7,387</u>
		<u>12,227</u>	<u>7,518</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs	Totals
		(See note 7)	
	£	£	£
Dementia care	<u>185,461</u>	<u>100</u>	<u>185,561</u>



**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - CONTINUED**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	7,518	-	7,518
<b>Charitable activities</b>			
Dementia care	<u>70,115</u>	<u>21,430</u>	<u>91,545</u>
<b>Total</b>	<u>77,633</u>	<u>21,430</u>	<u>99,063</u>
<b>NET INCOME/(EXPENDITURE)</b>	(725)	-	(725)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>12,691</u>	-	<u>12,691</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>11,966</u></u>	<u><u>-</u></u>	<u><u>11,966</u></u>

**11. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Office equipment £	Totals £
<b>COST</b>			
At 1 July 2021	-	-	-
Additions	<u>13,250</u>	<u>690</u>	<u>13,940</u>
At 30 June 2022	<u>13,250</u>	<u>690</u>	<u>13,940</u>
<b>DEPRECIATION</b>			
At 1 July 2021	-	-	-
Charge for year	<u>829</u>	<u>173</u>	<u>1,002</u>
At 30 June 2022	<u>829</u>	<u>173</u>	<u>1,002</u>
<b>NET BOOK VALUE</b>			
At 30 June 2022	<u><u>12,421</u></u>	<u><u>517</u></u>	<u><u>12,938</u></u>
At 30 June 2021	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.22 £	30.06.21 £
Trade debtors	2,891	3,437
Property bond	1,250	1,250
Prepayments	<u>92</u>	<u>802</u>
	<u><u>4,233</u></u>	<u><u>5,489</u></u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Activities - continued**  
**for the Year Ended 30 June 2022**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.22	30.06.21
	£	£
Loan	4,500	4,500
Trade creditors	1,220	3,090
Other taxation and social security	807	-
Accruals	3,284	869
Other creditor	<u>2,834</u>	<u>-</u>
	<u>12,645</u>	<u>8,459</u>

**14. MOVEMENT IN FUNDS**

	At 1.7.21	Net movement	At 30.06.22
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	11,966	(14,040)	(2,074)
<b>Restricted funds</b>			
The Clothworkers grant	-	11,200	11,200
National Lottery grant	-	6,455	6,455
	<u>11,966</u>	<u>3,615</u>	<u>15,581</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains & losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	182,948	(196,988)	-	(14,040)
<b>Restricted funds</b>				
The Clothworkers grant	12,000	(800)	-	11,200
National Lottery grant	6,455	-	-	6,455
	<u>201,403</u>	<u>(197,788)</u>	<u>-</u>	<u>3,615</u>

**15. FUNDS**

General fund is used for the unrestricted activities of the charity.

The Clothworkers grant was provided to enable the charity to purchase a minibus.

The National Lottery grant was provided for equipment for the day care centre.

**16. RELATED PARTY DISCLOSURES**

The charity's Treasurer, Mr J Hellens made an interest-free loan to the charity of £4,500. This loan is repayable on demand and is unsecured. The balance outstanding at 30 June 2022 is £4,500 (2021: £4,500).

**North East Dementia Care (Sunderland) CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2022**

	30.06.22	30.06.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,975	5,642
Grants	<u>23,269</u>	<u>35,334</u>
	<u>37,244</u>	<u>40,976</u>
<b>Charitable activities</b>		
Day care centre fees	151,731	46,328
<b>Other trading activities</b>		
Charity shop sales	8,302	9,568
Fundraising	<u>4,126</u>	<u>1,466</u>
	<u>12,428</u>	<u>11,034</u>
<b>Total incoming resources</b>	<b>201,403</b>	<b>98,338</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	5,947	131
Charity shop rent, rates and insurance	5,651	5,570
Charity shop repairs	<u>629</u>	<u>1,817</u>
	<u>12,227</u>	<u>7,518</u>
<b>Charitable activities</b>		
Staff costs	108,864	55,004
Rent and rates	13,658	14,242
Insurance	1,233	1,369
Transport costs	41,828	12,332
Meals	9,149	3,172
Activities and entertainment	1,580	118
Telephone	820	582
Postage and stationery	240	204
Computer expenses	125	153
Repairs and renewals	1,773	1,388
Training	599	467
Cleaning and sundry	3,255	1,998
Professional fees	1,335	-
Depreciation	<u>1,002</u>	<u>-</u>
	<u>185,461</u>	<u>91,029</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Legal and professional fees	-	416
Independent Examination	<u>100</u>	<u>100</u>
	<u>100</u>	<u>516</u>
<b>Total resources expended</b>	<b>197,788</b>	<b>99,063</b>
<b>Net income/(expenditure)</b>	<b><u>3,615</u></b>	<b><u>(725)</u></b>

**NORTH EAST DEMENTIA CARE (SUNDERLAND) CIO**

England & Wales - Charity number 1183600

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1183600**

**Report of the Trustees and Unaudited Financial Statements  
for the Year Ended 30 June 2021**

**North East Dementia Care (Sunderland) CIO**

Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

**North East Dementia Care (Sunderland) CIO**

**Contents of the Financial Statements**  
**for the Year Ended 30 June 2021**

	<b>Page</b>
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

## North East Dementia Care (Sunderland) CIO

### Report of the Trustees for the Year Ended 30 June 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. 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**

##### **Objectives and aims**

The objects of the charity are to relieve the needs of people living with dementia in Sunderland and surrounding areas, their families and carers, through the provision of support, services, advice and information.

##### **Significant activities**

The charity operates a day care centre at Pennywell Business Park, Portsmouth Road, Sunderland, SR4 9AR. The charity offers transport to bring members to the centre and to take them home. Once at the centre the charity offers a caring and supportive environment where activities and entertainment are offered to help stimulate the brain and improve wellbeing. The centre provides members with a hot cooked lunch together with refreshments during the day. Our qualified team of carers are on site to provide care and support.

##### **Public benefit**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The year to 30 June 2021 was the charity's second full year. Unfortunately, the Covid-19 national lockdowns forced the day care centre at Pennywell Business Park, Sunderland to close during part of the year. Also, on reopening member numbers were initially much reduced. Fortunately, member numbers built up to pre Covid-19 levels. With the first Covid-19 national lockdown the centre closed on 23 March 2020 and reopened on 14 September 2020 with the relaxation of Covid-19 restrictions. The second Covid-19 lockdown brought additional restrictions in the period 5 November 2020 to 2 December 2020. The centre remained open until 9 January 2021 when the third Covid-19 national lockdown forced it to close once more. The centre reopened again on 12 April 2021 with the relaxation of Covid-19 restrictions. This was a very worrying time for the charity and its members.

The charity received various government and local authority grants totalling £35,334 (2020: £31,896) across both the day care centre and the charity shop to help it survive the absence of income during the periods of enforced closure due to Covid-19.

Day care centre attendances were erratic during the year. At the start of the first lock-down there were 23 members. However, on reopening in September 2020 only 9 of those 23 returned. Member numbers built up again until the second lockdown in November 2020. Upon reopening in April 2021 numbers were again down. Since then, numbers have built up and the centre is currently operating at capacity with all 60 sessions per week filled.

##### **Fundraising activities**

There were donations received in the year totalling £5,642 (2020: £9,674). There are two lady volunteers who draw up family trees and donate any income from this activity to the charity. In the year the total donated by the ladies was £2,065 (2020: £1,785). The charity is very appreciative of their generosity. Other significant donations were Pearsons Engineering £500 and Greenhams £400.

The charity operates a shop at 53 Hylton Road, Sunderland. The charity shop sells donated goods and is staffed by volunteers. The shop made a small profit in the year of £2,181 (2020: £588). This comprised sales of £9,568 (2020: £2,996) with costs of £7,387 (2020: £2,408). In addition, the charity's shop received grants in the year from Sunderland Council totalling £13,904 (2020: £10,000). This was a useful addition to the charity's income.

Covid-19 restrictions meant that the charity's fundraising efforts were curtailed. Total other fundraising for the year was £1,466 (2020: £8,082). Included in this total is £1,000 raised by Lisa Brown's sponsored walk.

## North East Dementia Care (Sunderland) CIO

### Report of the Trustees for the Year Ended 30 June 2021

#### **FINANCIAL REVIEW**

##### **Results for the year**

The financial performance of the charity in the year under review is summarised in the Statement of Financial Activities at page 5. The charity received total income of £98,338 (2020: £105,514) and had total expenditure of £99,063 (2020: £92,823) leaving a net deficit of £725 (2020: net income of £12,691). The main components of total income of £98,338 (2020: £105,514) are dementia day centre fees of £46,328 (2020: £51,360) together with grants and donations of £40,976 (2020: £43,070). The main components of total expenditure of £99,063 (2020: £92,823) are staff costs of £55,004 (2020: £48,311), transport costs of £12,332 (2020: £15,355) and centre rent of £14,242 (2020: £10,330).

This was a difficult second year for the charity with the various national Covid-19 lockdowns. The receipt of government and local authority grants were a valuable financial support. The results for the year include total grants received of £35,334 (2020: £33,396). This includes grants £13,904 (2020: £20,000) from Sunderland Council and Coronavirus Job Retention Scheme government grants totalling £21,430 (2020: £11,896) to enable it to pay its furloughed staff. This has helped the charity to pay staff and overheads during the periods of enforced closure.

The overall financial result for the year is considered satisfactory.

##### **Reserves policy**

Unrestricted funds at the year end amount to £12,000 which is also the amount of free reserves. The trustees have determined that the level of free reserves to be maintained be approximately £45,000 to cover six months operating costs. It will take a number of years to build up this level of free reserves.

##### **Going concern**

At the date of approving the financial statements the trustees consider that the charity is a going concern with the day care centre and shop operating as normal. With the UKs continuing national coronavirus vaccination campaign, it is less likely there will be further national lockdowns. It is considered that any future Covid-19 restrictions will be more limited in duration and nature. Even in a worst-case scenario experience has shown that the Government may be provide grants to cover any shortfall in income funding.

#### **FUTURE PLANS**

With the continuing uncertainty arising out of the Covid-19 pandemic the charity's immediate aim is to continue providing services to members at its day care centre.

The centre is currently operating at capacity with all 60 sessions per week filled. There are two main constraints on the number of members we can help, being the maximum member to staff ratio of 4 to 1 and the size of the centre. The trustees are currently considering renting the floor above the centre. This would enable the charity to offer more sessions to members and the possibility of using some of the upstairs rooms for respite care. The trustees are also looking into the current transport arrangements with a view to securing the use of a minibus.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation – Foundation (CIO) controlled by its governing document, a scheme sealed by the Charity Commission and entered on the Register of Charities on the 28<sup>th</sup> of May 2019.

##### **Recruitment and appointment of new trustees**

The governing document provides that there must be a minimum of three charity trustees. The first three trustees are named in the governing document. The term of appointment of these three trustees is staggered with trustees having terms of 2, 3 or 4 years. Further trustees must be appointed for a term of three years by resolution passed at a properly convened meeting of trustees.

In selecting individuals for appointment as trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

On induction each new trustee will be provided with a copy of the charity's current constitution together with the latest Trustees' Annual Report and Financial Statements.

**North East Dementia Care (Sunderland) CIO**

**Report of the Trustees**  
**for the Year Ended 30 June 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 1183600

**Principal Address**

Pennywell Business Centre  
Sunderland  
SR4 9AR

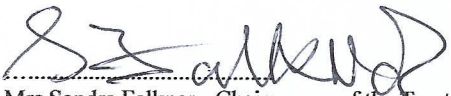
**Trustees**

Mrs Sandra Falkner	-	Chairperson
Miss Zoe Dillon	-	Secretary
Mr John Hellens	-	Treasurer
Mrs Tracey Falkner		
Mr Scott Falkner		
Mrs Ann Hawes		
Mrs Aileen Alexander		

**Independent examiner**

Mr Dominic Killoury, ACA, CTA  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Approved by order of the board of trustees on 19 October 2021 and signed on its behalf by:



Mrs Sandra Falkner - Chairperson of the Trustees



Mr John Hellens - Treasurer

**Independent Examiner's Report to the Trustees of  
North East Dementia Care (Sunderland) CIO**

I report on the accounts for year ended 30 June 2021 set out on pages five to eleven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

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

- (1) which gives me 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; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Killoury, ACA, CTA  
Penwells  
18 Lumley Terrace  
Chester-le-Street  
Co Durham  
DH3 3NQ

Date: 19 October 2021

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Activities**  
**for the Year Ended 30 June 2021**

		Unrestricted fund	Restricted funds	30.06.21 Total funds	30.06.20 Total funds
	Note	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,546	21,430	40,976	43,070
<b>Charitable activities</b>	3	46,328	-	46,328	51,360
Other trading activities	4	11,034	-	11,034	11,078
Investment income	5	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>
<b>Total</b>		76,908	21,430	98,338	105,514
 <b>EXPENDITURE ON</b>					
Raising funds	6	7,518	-	7,518	5,640
<b>Charitable activities</b>	7				
Dementia care		<u>70,115</u>	<u>21,430</u>	<u>91,545</u>	<u>87,183</u>
<b>Total</b>		77,633	21,430	99,063	92,823
 <b>NET (EXPENDITURE)/ INCOME</b>					
		<u>(725)</u>	-	<u>(725)</u>	12,691
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		12,691	-	12,691	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>11,966</u>	<u>-</u>	<u>11,966</u>	<u>12,691</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**North East Dementia Care (Sunderland) CIO**

**Statement of Financial Position**  
**At 30 June 2021**

		Unrestricted fund	Restricted funds	30.06.21 Total funds	30.06.20 Total funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	12	5,489	-	5,489	2,090
Cash at bank		<u>14,936</u>	<u>-</u>	<u>14,936</u>	<u>15,561</u>
		20,425	-	20,425	17,651
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(8,459)</u>	<u>-</u>	<u>(8,459)</u>	<u>(4,960)</u>
<b>NET CURRENT ASSETS</b>					
		<u>11,966</u>	<u>-</u>	<u>11,966</u>	<u>12,691</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>11,966</u>	<u>-</u>	<u>11,966</u>	<u>12,691</u>
<b>NET ASSETS</b>					
		<u>11,966</u>	<u>-</u>	<u>11,966</u>	<u>12,691</u>
<b>FUNDS</b>					
	14				
Unrestricted funds				11,966	12,691
Restricted funds				<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>					
				<u>11,966</u>	<u>12,691</u>

The financial statements were approved by the Board of Trustees on 19 October 2021 and were signed on its behalf by:

  
.....  
Mrs Sandra Falkner - Chairperson of the Trustees

  
.....  
Mr John Hellens - Treasurer

The notes form part of these financial statements

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements**  
**for the Year Ended 30 June 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Going concern**

At the date of approving these financial statements the trustees consider the charity to be a going concern. With the UK's continuing national coronavirus vaccination campaign, it is less likely there will be further national lockdowns. It is considered that any future Covid-19 restrictions will be more limited in duration and nature.

**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.

**Grants and donations**

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

**Donated goods**

Donated goods are recognised at the point of sale at the value of the sales proceeds.

**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.

**Allocation and apportionment of costs**

All support costs and governance costs are allocated across expenditure categories on the basis of usage.

**Taxation**

The charity is exempt from 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.

**2. DONATIONS AND LEGACIES**

	30.06.21	30.06.20
	£	£
Donations	5,642	9,674
Grants	<u>35,334</u>	<u>33,396</u>
	<u>40,976</u>	<u>43,070</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2021**

**GRANTS RECEIVABLE**

Grants receivable in the period were as follows:

		30.06.21	30.06.20
		£	£
Coronavirus Job Retention Scheme (CJRS)	Restricted	21,430	11,896
Sunderland Council grants	Unrestricted	13,904	20,000
VCA	Unrestricted	-	1,000
Greggs	Unrestricted	-	<u>500</u>
		<u>35,334</u>	<u>33,396</u>

**3. CHARITABLE ACTIVITIES**

	30.06.21	31.06.20
	£	£
Day care centre fees	<u>46,328</u>	<u>51,360</u>

**4. OTHER TRADING ACTIVITIES**

	30.06.21	30.06.20
	£	£
Charity shop sales	9,568	2,996
Fundraising	<u>1,466</u>	<u>8,082</u>
	<u>11,034</u>	<u>11,078</u>

**5. INVESTMENT INCOME**

	30.06.21	30.06.20
	£	£
Interest received	<u>-</u>	<u>6</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	30.06.21	30.06.20
	£	£
Fundraising	131	2,824
Charity shop sales	7,387	2,408
Advertising	-	<u>408</u>
	<u>7,518</u>	<u>5,640</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Dementia care	<u>91,029</u>	<u>516</u>	<u>91,545</u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2021**

**8. SUPPORT COSTS**

	Governance costs	Totals
Dementia care	£ <u>516</u>	£ <u>516</u>

<b>Activity</b>	<b>Basis of allocation</b>
Governance costs	Usage

Governance costs include fees for the independent examination of £100.

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2021.

**10. EMPLOYEES**

<b>Number of employees</b>	30.06.21	31.06.20
Average monthly number of employees	<u>7</u>	<u>5</u>
<b>Employment costs</b>	30.06.21	30.06.20
	£	£
Wages and salaries	54,944	48,238
Other pension costs	<u>60</u>	<u>73</u>
	<u>55,004</u>	<u>48,311</u>

No employees received remuneration of more than £60,000 during the year. Remuneration of those considered to be key management personnel amounted to £18,494 (2020: £19,658) including employer pension contributions.

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 June 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	30,674	12,396	43,070
<b>Charitable activities</b>	51,360	-	51,360
Other trading activities	11,078	-	11,078
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
<b>Total</b>	93,118	12,396	105,514
<b>EXPENDITURE ON</b>			
Raising funds	5,640	-	5,640
<b>Charitable activities</b>			
Dementia care	<u>74,787</u>	<u>12,396</u>	<u>87,183</u>
<b>Total</b>	80,427	12,396	92,823
<b>NET INCOME</b>	12,961	-	12,961
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>12,961</u></u>	<u><u>-</u></u>	<u><u>12,961</u></u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.21 £	30.06.20 £
Trade debtors	3,437	840
Property bond	1,250	1,250
Prepayments	<u>802</u>	<u>-</u>
	<u><u>5,489</u></u>	<u><u>2,090</u></u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.06.21 £	30.06.20 £
Trade creditors	3,090	-
Loan	4,500	4,500
Other taxation and social security	-	360
Accruals	<u>869</u>	<u>100</u>
	<u><u>8,459</u></u>	<u><u>4,960</u></u>

**North East Dementia Care (Sunderland) CIO**

**Notes to the Financial Activities - continued**  
**for the Year Ended 30 June 2021**

**14. MOVEMENT IN FUNDS**

	At 1.7.20 £	Net movement in funds £	At 30.06.21 £
<b>Unrestricted funds</b>			
General fund	12,691	(725)	11,966
<b>Restricted funds</b>			
Coronavirus Job Retention Scheme (CJRS)	-	-	-
<b>TOTAL FUNDS</b>	<u>12,691</u>	<u>(725)</u>	<u>11,966</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	76,908	(77,633)	-	(725)
<b>Restricted funds</b>				
Coronavirus Job Retention Scheme (CJRS)	21,430	(21,430)	-	-
<b>TOTAL FUNDS</b>	<u>98,338</u>	<u>(99,063)</u>	<u>-</u>	<u>(725)</u>

**15. FUNDS**

General fund is used for the unrestricted activities of the charity.

The Coronavirus Job Retention Scheme (CJRS) grant was provided to enable the charity to pay furloughed staff during the Coronavirus pandemic.

**16. RELATED PARTY DISCLOSURES**

The charity's Treasurer, Mr J Hellens made an interest-free loan to the charity of £4,500. This loan is repayable on demand and is unsecured. The balance outstanding at 30 June 2021 is £4,500 (2020: £4,500).

**North East Dementia Care (Sunderland) CIO**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 June 2021**

	30.06.21 £	30.06.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,642	9,674
Grants	<u>35,334</u>	<u>33,396</u>
	<u>40,976</u>	<u>43,070</u>
<b>Charitable activities</b>		
Day care centre fees	46,328	51,360
<b>Other trading activities</b>		
Charity shop sales	9,568	2,996
Fundraising	<u>1,466</u>	<u>8,082</u>
	<u>11,034</u>	<u>11,078</u>
<b>Investment income</b>		
Interest received	-	6
<b>Total incoming resources</b>	<b>98,338</b>	<b>105,514</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	131	2,824
Charity shop rent, rates and insurance	5,570	2,170
Charity shop repairs	1,817	238
Advertising	-	408
	<u>7,518</u>	<u>5,640</u>
<b>Charitable activities</b>		
Staff costs	55,004	48,311
Rent and rates	14,242	10,330
Insurance	1,369	1,266
Transport costs	12,332	15,355
Meals	3,172	3,783
Activities and entertainment	118	1,082
Telephone	582	496
Postage and stationery	204	457
Computer expenses	153	274
Repairs and renewals	1,388	2,045
Training	467	784
Cleaning and sundry	<u>1,998</u>	<u>1,813</u>
	<u>91,029</u>	<u>85,996</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Legal and professional fees	416	1,087
Independent Examination	<u>100</u>	<u>100</u>
	<u>516</u>	<u>1,187</u>
<b>Total resources expended</b>	<b>99,063</b>	<b>92,823</b>
<b>Net (expenditure)/income</b>	<b><u>(725)</u></b>	<b><u>12,961</u></b>