

**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**

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## **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 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 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  
Ms Jacqueline McDermott  
Mr John Hellens  
Mrs Tracey Falkner  
Mrs Ann Hawes  
Mrs Gillian Dickinson  
Mr Brian McKenzie  
Mr Michael Musgrave

- Chairperson  
- Secretary  
- Treasurer

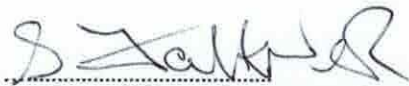
Resigned 5 Sep 2023

Resigned 22 Apr 2024

**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>		(9,146)	55,501	46,355	15,581
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>26,877</u>	<u>66,131</u>	<u>93,008</u>	<u>46,355</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)
<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>
<b>NET ASSETS</b>		<u>26,877</u>	<u>66,131</u>	<u>93,008</u>	<u>46,355</u>
<b>FUNDS</b>	15				
Unrestricted fund				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**

**3. CHARITABLE ACTIVITIES**

	30.06.24	30.06.23
	£	£
Day care centre fees	<u>252,113</u>	<u>219,959</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	30.06.24	30.06.23
	£	£
Charity shop sales	10,155	4,033
Fundraising	<u>1,960</u>	<u>7,236</u>
	<u>12,115</u>	<u>11,269</u>

**5. INVESTMENTS**

	30.06.24	30.06.23
	£	£
Deposit account interest	<u>387</u>	<u>73</u>

**6. RAISING FUNDS**

	30.06.24	30.06.23
	£	£
Fundraising	1,528	1,720
Charity shop sales	<u>452</u>	<u>877</u>
	<u>1,980</u>	<u>2,597</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Dementia care	<u>285,685</u>	<u>100</u>	<u>285,785</u>

**8. SUPPORT COSTS**

	30.06.24	30.06.23
	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 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
	<hr/>	<hr/>	<hr/>
<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>334,418</u>	<u>(287,765)</u>	<u>46,653</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>