

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

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for the Year Ended 30 June 2025

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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 28th 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	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	39,420	31,681	71,101	69,803
Charitable activities					
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/>
Total		295,863	31,681	327,544	334,418
 EXPENDITURE ON					
Raising funds	6	629	-	629	1,980
Charitable activities					
Dementia care	7	251,062	41,895	292,957	285,785
		<hr/>	<hr/>	<hr/>	<hr/>
Total		251,691	41,895	293,586	287,765
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		44,172	(10,214)	33,958	46,653
 RECONCILIATION OF FUNDS					
Total funds brought forward		26,877	66,131	93,008	46,355
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		71,049	55,917	126,966	93,008
		<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	£	£	£	£
FIXED ASSETS					
Tangible assets	12	8,000	32,641	40,641	41,826
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	14	(22,202)	-	(22,202)	(28,563)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>63,049</u>	<u>23,276</u>	<u>86,325</u>	<u>51,182</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,049</u>	<u>55,917</u>	<u>126,966</u>	<u>93,008</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u><u>71,049</u></u>	<u><u>55,917</u></u>	<u><u>126,966</u></u>	<u><u>93,008</u></u>
FUNDS	15				
Unrestricted fund				71,049	26,877
Restricted funds				<u>55,917</u>	<u>66,131</u>
TOTAL FUNDS				<u><u>126,966</u></u>	<u><u>93,008</u></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	<u>-</u>	<u>800</u>
		<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 £
Governance costs		
Independent Examination	<u>100</u>	<u>100</u>

Activity	Basis of allocation
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

Number of employees	30.06.25	30.06.24
Average monthly number of employees	<u>14</u>	<u>14</u>
 Employment costs	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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,992	30,811	69,803
Charitable activities	252,113	-	252,113
Other trading activities	12,115	-	12,115
Investment income	<u>387</u>	<u>-</u>	<u>387</u>
Total	303,607	30,811	334,418
 EXPENDITURE ON			
Raising funds	1,980	-	1,980
Charitable activities			
Dementia care	<u>265,604</u>	<u>20,181</u>	<u>285,785</u>
Total	<u>267,584</u>	<u>20,181</u>	<u>287,765</u>
 NET INCOME	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

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

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Motor vehicles £	Office equipment £	Totals £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
At 30 June 2025	<u><u>18,506</u></u>	<u><u>11,934</u></u>	<u><u>10,201</u></u>	<u><u>40,641</u></u>
At 30 June 2024	<u><u>26,462</u></u>	<u><u>5,797</u></u>	<u><u>9,567</u></u>	<u><u>41,826</u></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><u>10,399</u></u>	<u><u>19,376</u></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
	£	£	£
Unrestricted funds			
General fund	26,877	44,172	71,049
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	295,863	(251,691)	44,172
Restricted funds			
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>
TOTAL FUNDS	<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
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,420	18,192
Grants	<u>54,681</u>	<u>51,611</u>
	<u>71,101</u>	<u>69,803</u>
 Charitable activities		
Day care centre fees	245,048	252,113
 Other trading activities		
Charity shop sales	10,174	10,155
Fundraising	<u>325</u>	<u>1,960</u>
	<u>10,499</u>	<u>12,115</u>
 Investment income		
Deposit account interest	896	387
 Total incoming resources	327,544	334,418
 EXPENDITURE		
Raising donations and legacies		
Fundraising costs	30	1,528
Charity shop rent, rates and insurance	<u>599</u>	<u>452</u>
	<u>629</u>	<u>1,980</u>
 Charitable activities		
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
	£	£
Governance		
Independent examination	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>
Total resources expended	293,586	287,765
	<u> </u>	<u> </u>
Net income	<u><u>33,958</u></u>	<u><u>46,653</u></u>