

DEMENTIA ACTIVE

England & Wales - Charity number 1195246

Details

Status Registered

Legal form CIO

Registered 2021-07-21

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

Contact

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7 Manor Park
Jugglers Close
Banbury
Oxfordshire
OX16 3TB

Phone 01869713913

Email dementiactive@gmail.com

Website www.dementiactive.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE DIAGNOSED WITH DEMENTIA AND RELATED CONDITIONS LIVING IN BANBURY AND SURROUNDING AREAS, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A. PROVIDING SUPPORT, PRACTICAL ADVICE AND A SAFE ENVIRONMENT IN WHICH THEY ENGAGE IN RECREATIONAL ACTIVITIES DESIGNED TO STIMULATE MEMORY AND HELP MAINTAIN COGNITIVE FUNCTIONING, ALONG WITH OPPORTUNITIES TO SOCIALISE AND FORM FRIENDSHIPS.B. PROVIDING TRANSPORT TO ACTIVITY SESSIONS AND DAY TRIPS.C. OFFERING SUPPORT AND RESPITE TO CARERS OF PEOPLE LIVING WITH DEMENTIA AND RELATED CONDITIONS.D. WORKING IN ASSOCIATION AND LIAISON WITH OTHER CHARITIES AND ORGANISATIONS IN ORDER TO PROMOTE PROJECTS AND ACTIVITIES WHICH BENEFIT PEOPLE WITH DEMENTIA AND THEIR CARERS.

Activities: Dementia Active is a charity with an established track record in providing social activity groups for people who have a diagnosis of dementia. Dementia is an illness which can isolate people from former friends. The value of spending time with others who can share this sense of isolation cannot be overestimated.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Northamptonshire
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£364,904	£381,971	-	-
2023-12-31	£320,214	£325,022	-	-
2022-12-31	£164,493	£127,969	-	-

Trustees

Name	Role	Appointed
Constance Melissa Fazackerley		2023-02-27
Joanne Gill		2023-01-11
Kayleigh Crookshank		2025-04-16
Venetia Davie		2026-01-16

DEMENTIA ACTIVE

England & Wales - Charity number 1195246

Accounts

Charity registration number 1195246

DEMENTIA ACTIVE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DEMENTIA ACTIVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Gill
M Fazackerley
J Woods
C Higgins (Appointed 7 February 2024)
C Plumb (Appointed 10 July 2025)
N J Youens (Appointed 13 May 2025)
K Crookshank (Appointed 16 April 2025)

Charity number

1195246

Independent examiner

Hermione Hymers ACA
Whitley Stimpson Limited
Penrose House
67 Hightown Road
Banbury
Oxfordshire
OX16 9BE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

DEMENTIA ACTIVE

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DEMENTIA ACTIVE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's constitution, the Charities Act 2011 and "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

The purpose of the charity is to relieve the needs of people diagnosed with dementia and related conditions in Banbury and surrounding areas, including by:

- facilitating specially designed recreational activities,
- providing transportation,
- offering support and respite to carers, and
- working in association with other organisations.

The charity provided four activity sessions per week for its members, with cooked meals and transportation to the sessions for those members who needed it. The charity provided support, advice and community for people with dementia and their carers and families.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

The charity is confident that the dementia support it provides meets the definition of public benefit.

Achievements and performance

Significant activities and achievements against objectives

The charity continued to provide four activity sessions per week to relieve the needs of its beneficiaries for cognitive stimulation, social participation and enjoyment.

The number of members who attended at least one session with the charity increased by 56% in comparison with the previous year. The charity's main achievements were the completion of construction projects designed to transform the charity's premises into a more suitable space in which to deliver high-quality, varied sessions, and the production of a promotional video showcasing the charity's impact.

The charity continued to give respite and support to carers and the wider community, which benefits from increased inclusion of people with dementia by the dissemination of knowledge of how to support them in a space where their needs are understood and prioritised. This effect is reinforced by placements from occupational 2 therapy students and physiotherapists, who have gained direct experience of working with people with dementia. Moreover, strengthened connections with other dementia charities, local agencies, two local schools and a local college will promote the involvement of current and future professionals in the field of dementia care.

Financial review

The charity's income for the period was £364,904 (2023 - £320,214), including £228,981 (2023 - £133,098) from member contributions, £30,000 (2023 - £95,867) from grants and £37,258 (2023 - £17,796) from fundraising activities. The charity has £15,000 of debt which was incurred in 2022 to fund the installation of an elevator enabling members who have difficulty using stairs to reach the first floor.

DEMENTIA ACTIVE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves policy

The trustees adopted a reserves policy in 2023 specifying the amount of funds to be held in reserve by reference to the charity's costs outlined in the budget. The amount specified is at least three months of the anticipated costs of the charity from the annual budget. The policy was adopted to enable the charity to manage the financial impact of risks, especially the risk of a sustained disruption to the charity's ability to deliver group sessions or provide transportation of members to those sessions. The trustees adopted the reserves policy to balance between the needs of current beneficiaries and future beneficiaries

The level of reserves at the end of the period was £27,126 (2023 - £44,193), of which £15,000 is restricted funds (2023 - £20,552).

The trustees recognise that the charity has reported two consecutive years of deficit. At 31 December 2024 unrestricted reserves stood at £12,126, which is below the level set out in the reserves policy. This has mainly been due to growth in demand for the charity's services and the investments made in improving the charity's building.

The trustees are mindful that this position presents a material risk to the charity's financial resilience. In response, during 2025 the trustees are introducing enhanced financial management arrangements, including the preparation of detailed budgets, monthly management accounts, and rolling cash flow forecasts. Financial controls are also being strengthened, including closer monitoring of costs, clearer approval processes for significant expenditure, and improved oversight of transactions with Dementia Active CIC.

To address the ongoing deficit, the trustees are pursuing a strategy to diversify and increase income. While member donations remain a vital contribution, reliance on them as the predominant source of income is not sustainable. Plans are therefore in place to expand income from statutory sources and service contracts, targeted grant applications, fundraising events, and community and business partnerships. Surpluses generated by the associated CIC will also continue to be transferred to the CIO in line with the existing arrangements.

The trustees are committed to rebuilding unrestricted reserves over the next three years so that they meet the target set in the reserves policy. Progress will be monitored at each board meeting.

While the trustees acknowledge the financial challenges faced, they believe the actions outlined above provide a reasonable expectation that the charity will have adequate resources to continue in operation for the foreseeable future. On this basis, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Structure, governance and management

Dementia Active's governing document is its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Gill	
M Fazackerley	
A Svenson-Tuckey	(Resigned 11 August 2024)
J Woods	
M Lori	(Resigned 10 June 2024)
A Noray	(Resigned 30 July 2025)
C Higgins	(Appointed 7 February 2024)
L Tunnicliffe	(Appointed 9 January 2025 and resigned 29 August 2025)
C Plumb	(Appointed 10 July 2025)
N J Youens	(Appointed 13 May 2025)
K Crookshank	(Appointed 16 April 2025)

Recruitment and appointment of trustees

New trustees were recruited by the board comparing their skills, knowledge and experience to those needed for effective administration of the charity. All trustees were recruited for a two-year term as stipulated by the constitution. New trustees were recruited from contacts of the charity's trustees, staff and beneficiaries.

DEMENTIA ACTIVE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees' report was approved by the Board of Trustees.

J Woods
Acting Chair of Trustees

29 September 2025

DEMENTIA ACTIVE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEMENTIA ACTIVE

I report to the trustees on my examination of the financial statements of Dementia Active (the CIO) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Hermione Hymers ACA
Whitley Stimpson Limited
Penrose House
67 Hightown Road
Banbury
Oxfordshire
OX16 9BE

Dated: 29 September 2025

DEMENTIA ACTIVE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	337,775	15,000	352,775	215,733	95,867	311,600
Charitable activities	4	12,116	-	12,116	8,588	-	8,588
Investments	5	13	-	13	26	-	26
Total income		<u>349,904</u>	<u>15,000</u>	<u>364,904</u>	<u>224,347</u>	<u>95,867</u>	<u>320,214</u>
Expenditure on:							
Raising funds	6	4,106	-	4,106	1,108	-	1,108
Charitable activities	7	356,188	20,552	376,740	247,474	75,315	322,789
Other expenditure	12	1,125	-	1,125	1,125	-	1,125
Total expenditure		<u>361,419</u>	<u>20,552</u>	<u>381,971</u>	<u>249,707</u>	<u>75,315</u>	<u>325,022</u>
Net expenditure and movement in funds		(11,515)	(5,552)	(17,067)	(25,360)	20,552	(4,808)
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>23,641</u>	<u>20,552</u>	<u>44,193</u>	<u>49,001</u>	<u>-</u>	<u>49,001</u>
Fund balances at 31 December 2024		<u>12,126</u>	<u>15,000</u>	<u>27,126</u>	<u>23,641</u>	<u>20,552</u>	<u>44,193</u>

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

DEMENTIA ACTIVE

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		32,301		40,377
Current assets					
Debtors	15	3,782		17,351	
Cash at bank and in hand		7,543		3,500	
		<u>11,325</u>		<u>20,851</u>	
Creditors: amounts falling due within one year	17	<u>(16,500)</u>		<u>(17,035)</u>	
Net current (liabilities)/assets			<u>(5,175)</u>		<u>3,816</u>
Total assets less current liabilities			<u>27,126</u>		<u>44,193</u>
The funds of the CIO					
Restricted income funds	18		15,000		20,552
Unrestricted funds	19		12,126		23,641
			<u>27,126</u>		<u>44,193</u>

The financial statements were approved by the trustees on 29 September 2025

J Woods
Acting Chair of Trustees

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Dementia Active is a charitable incorporated organisation. The registered office is 7 Manor Park, Jugglers Close, Banbury, Oxfordshire, OX16 3TB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Plant and equipment 20% Reducing Balance

Fixtures and fittings 20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	285,517	-	285,517	197,937	-	197,937
Grants	15,000	15,000	30,000	-	95,867	95,867
Other	37,258	-	37,258	17,796	-	17,796
	<u>337,775</u>	<u>15,000</u>	<u>352,775</u>	<u>215,733</u>	<u>95,867</u>	<u>311,600</u>

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dementia support		
Sale of goods	12,116	8,441
Other income	-	147
	<u>12,116</u>	<u>8,588</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	13	26
	<u>13</u>	<u>26</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	4,106	1,108
	<u>4,106</u>	<u>1,108</u>

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Dementia support 2024 £	Dementia support 2023 £
Direct costs		
Depreciation and impairment	8,076	14,158
Food costs	17,367	9,357
Contractor fees and volunteers expenses	15,959	25,373
Vehicle costs	27,856	17,478
Premises costs	68,854	47,262
Insurance	4,786	2,807
Running costs	217,765	196,153
	<u>360,663</u>	<u>312,588</u>
Share of support and governance costs (see note 8)		
Support	14,577	8,701
Governance	1,500	1,500
	<u>376,740</u>	<u>322,789</u>
Analysis by fund		
Unrestricted funds	356,188	247,474
Restricted funds	20,552	75,315
	<u>376,740</u>	<u>322,789</u>

Running costs includes staff costs recharged from the associated CIC, and repairs and maintenance costs.

8 Support costs allocated to activities

	Dementia support 2024 £	Total 2023 £
Office and admin costs	9,127	2,719
Professional services	5,450	5,982
Governance	1,500	1,500
	<u>16,077</u>	<u>10,201</u>

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities (Continued)

Governance costs comprise:	2024	2023
	£	£
Independent examination fees	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

9 Net movement in funds 2024 £ 2023 £

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,500	1,500
Depreciation of owned tangible fixed assets	8,076	14,158
	<u>9,576</u>	<u>15,658</u>

10 Trustees

J Gill, trustee, is employed as Operations Co-Ordinator and received remuneration of £23,159 in the year (2023 - £18,500).

M Fazackerley, trustee is employed on an ad-hoc basis processing grant applications, and received remuneration of £3,896 in the year (2023 - £7,000).

None of the other trustees received remuneration nor benefits during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

The charity has no employees.

There are staff who are employed by Dementia Active Community Interest Company who also work for the charity. An element of their payroll costs is recharged to the charity by Dementia Active Community Interest Company.

There were no employees whose annual remuneration was more than £60,000.

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Financing costs	1,125	1,125

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	4,483	50,052	54,535
At 31 December 2024	4,483	50,052	54,535
Depreciation and impairment			
At 1 January 2024	913	13,245	14,158
Depreciation charged in the year	714	7,362	8,076
At 31 December 2024	1,627	20,607	22,234
Carrying amount			
At 31 December 2024	2,856	29,445	32,301
At 31 December 2023	3,570	36,807	40,377

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2	-
Other debtors	3,780	17,351
	3,782	17,351

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Loans and overdrafts

	2024 £	2023 £
Other loans	15,000	15,000
Payable within one year	15,000	15,000

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	15,000	15,000
Other taxation and social security	-	535
Accruals and deferred income	1,500	1,500
	16,500	17,035

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
StepChange	17,351	-	(17,351)	-
Magic Little Grants	500	-	(500)	-
Barchester Charitable Foundation	201	-	(201)	-
Pye Charitable Foundation	2,500	-	(2,500)	-
Sports England	-	15,000	-	15,000
	20,552	15,000	(20,552)	15,000

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
National Lottery grant	-	10,000	(10,000)	-
Oxfordshire Community Foundation	-	1,500	(1,500)	-
StepChange	-	66,842	(49,491)	17,351
Magic Little Grants	-	500	-	500
Barchester Charitable Foundation	-	14,525	(14,324)	201
Pye Charitable Foundation	-	2,500	-	2,500
	<u>-</u>	<u>95,867</u>	<u>75,315</u>	<u>20,552</u>

Restricted funds comprise grants received in the year whereby restrictions are imposed on how they are spent.

National Lottery community fund grant was used in full in 2023 for fire proofing the mezzanine floor.

Oxfordshire Community Foundation grant was used in full in 2023 for activity running costs including leader cost and electricity costs.

The StepChange grant was applied for to cover repairs and activity running costs. £68,881 was approved in the year ended 31 December 2023 and all was spent by 31 December 2024.

Barchester Charitable Foundation provided funding for repairs and equipment, with all spent by 31 December 2024.

Pye Charitable Settlement awarded £2,500 for the salary of group leaders and assistants, which was all spent by 31 December 2024.

Sports England granted £15,000 in the year ended 31 December 2024 for seated exercise trainers. The funds were not yet spent at 31 December 2024.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	<u>23,641</u>	<u>349,904</u>	<u>(361,419)</u>	<u>12,126</u>
Previous year:				
	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	<u>49,001</u>	<u>224,347</u>	<u>(249,707)</u>	<u>23,641</u>

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	32,301	-	32,301
Current assets/(liabilities)	(20,175)	15,000	(5,175)
	<u>12,126</u>	<u>15,000</u>	<u>27,126</u>
	<u><u>12,126</u></u>	<u><u>15,000</u></u>	<u><u>27,126</u></u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	40,377	-	40,377
Current assets/(liabilities)	(16,736)	20,552	3,816
	<u>23,641</u>	<u>20,552</u>	<u>44,193</u>
	<u><u>23,641</u></u>	<u><u>20,552</u></u>	<u><u>44,193</u></u>

21 Operating lease commitments

Lessee

At the reporting end date the CIO had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	<u>45,000</u>	<u>90,000</u>

22 Related party transactions

Transactions with related parties

During the year the CIO entered into the following transactions with related parties:

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22 Related party transactions

(Continued)

Four of the CEO's children work for the charity in various capacities and are paid in line with standard charity pay scales. Molly Gill was a group leader and CST Theme creator with total salary of £19,000 in the year (2023 - £15,632). Ella Gill worked as transport and kitchen staff with total salary of £12,275 in the year (2023 - £3,255). Barry Gill worked as a minibuss driver and maintenance worker with total salary of £7,203 in the year (2023 - £15,554). Louis Gill worked as kitchen staff with total salary of £1,300 in the year (2023 - £910). Recruitment followed an open process and conflicts of interest were managed by excluding the CEO from decisions.

The CEO is a director of Dementia Active Community Interest Company, which incurs costs on behalf of the charity and recharges them accordingly. This includes all staff costs, as the payroll is run through the CIC. The Charity is very closely intertwined with Dementia Active CIC, and as such some further details of activities undertaken by the CIC are detailed below.

The CIC manages all card payments from items sold in the charity shop, as the sale of donated goods does not fall within the charity's stated objects. The shop manager is paid from CIC funds, while all cash takings from the shop are paid directly into the charity's account. Gift Aid is also claimed on certain high-value donated items.

The CIC also receives funding from student placements through Oxford Brookes. Although the Student Placement Co-ordinator undertakes some work for the charity, all student placement costs are covered by CIC funds.

The CEO oversees areas of the building that are rented for short periods to local good causes. As this activity also sits outside the charity's objects, the associated income is paid into the CIC.

All payments from social services are invoiced to, and received by, the CIC. Because the charity is financed predominantly by member donations—which are freely given in line with Gift Aid rules—it would not be appropriate or practical to request donations from social services.

The CIC uses part of its income to fully fund the Carterton Dementia Active building. This means the charity carries no financial responsibility for the lease, building costs, or utilities. Food is also provided to members free of charge. Although Carterton has only 13 daily places, the charity benefits from 100% of the food payments and member donations.

In line with HMRC requirements established when the CIC was formed, all year-end surpluses from the CIC are transferred to the charity on an ongoing monthly basis, with Dementia Active CIO as the nominated beneficiary.

DEMENTIA ACTIVE

England & Wales - Charity number 1195246

Accounts

Charity registration number 1195246

DEMENTIA ACTIVE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DEMENTIA ACTIVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Elstob

(Appointed 11 January 2023)

M Fazackerley

(Appointed 27 February 2023)

A Svenson-Tuckey

J Woods

M Lori

(Appointed 1 June 2023)

A Noray

(Appointed 1 June 2023)

C Higgins

(Appointed 7 February 2024)

Charity number

1195246

Independent examiner

Whitley Stimpson Limited

Penrose House

67 Hightown Road

Banbury

Oxfordshire

OX16 9BE

DEMENTIA ACTIVE

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

DEMENTIA ACTIVE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The purpose of the charity is to relieve the needs of people diagnosed with dementia and related conditions in Banbury and surrounding areas, including by:

- facilitating specially designed recreational activities,
- providing transportation,
- offering support and respite to carers, and

working in association with other organisations.

The charity provided four activity sessions per week for its members, with cooked meals and transportation to the sessions for those members who needed it. The charity provided support, advice and community for people with dementia and their carers and families.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity continued to provide four activity sessions per week to relieve the needs of its beneficiaries for cognitive stimulation, social participation and enjoyment.

The number of members who attended at least one session with the charity increased by 56% in comparison with the previous year. The charity's main achievements were the completion of construction projects designed to transform the charity's premises into a more suitable space in which to deliver high-quality, varied sessions, and the production of a promotional video showcasing the charity's impact.

The charity continued to give respite and support to carers and the wider community, which benefits from increased inclusion of people with dementia by the dissemination of knowledge of how to support them in a space where their needs are understood and prioritised. This effect is reinforced by placements from occupational 2 therapy students and physiotherapists, who have gained direct experience of working with people with dementia. Moreover, strengthened connections with other dementia charities, local agencies, two local schools and a local college will promote the involvement of current and future professionals in the field of dementia care.

Financial review

The charity's income for the period was £320,214, including £133,098 from member contributions, £95,867 from grants and £17,796 from fundraising activities. The charity has £15,000 of debt which was incurred to fund the installation of an elevator enabling members who have difficulty using stairs to reach the first floor.

DEMENTIA ACTIVE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves policy

The trustees adopted a reserves policy in 2023 specifying the amount of funds to be held in reserve by reference to the charity's costs outlined in the budget. The amount specified is at least three months of the anticipated costs of the charity from the annual budget. The policy was adopted to enable the charity to manage the financial impact of risks, especially the risk of a sustained disruption to the charity's ability to deliver group sessions or provide transportation of members to those sessions. The trustees adopted the reserves policy to balance between the needs of current beneficiaries and future beneficiaries

The level of reserves at the end of the period was £44,193, of which £20,552 is restricted funds.

In accordance with the reserves policy the charity aims to build up reserves by increasing income from member contributions and planning fundraising events and grant applications.

The trustees do not have uncertainties about the status of the charity as a going concern.

Structure, governance and management

Dementia Active's governing document is its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Patrick Moore	(Resigned 8 November 2023)
J Elstob	(Appointed 11 January 2023)
M Fazackerley	(Appointed 27 February 2023)
W H R Aylward	(Resigned 31 December 2023)
A Svenson-Tuckey	
J Woods	
M Lori	(Appointed 1 June 2023)
A Noray	(Appointed 1 June 2023)
C Higgins	(Appointed 7 February 2024)

Recruitment and appointment of trustees

New trustees were recruited by the board comparing their skills, knowledge and experience to those needed for effective administration of the charity. All trustees were recruited for a two-year term as stipulated by the constitution. New trustees were recruited from contacts of the charity's trustees, staff and beneficiaries.

The trustees' report was approved by the Board of Trustees.

J Woods
Trustee

10 September 2024

DEMENTIA ACTIVE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEMENTIA ACTIVE

I report to the trustees on my examination of the financial statements of Dementia Active (the CIO) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Hermione Hymers ACA
Whitley Stimpson Limited
Penrose House
67 Hightown Road
Banbury
Oxfordshire
OX16 9BE

Dated: 10 September 2024

DEMENTIA ACTIVE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Income from:					
Donations and legacies	3	215,733	95,867	311,600	160,787
Charitable activities	4	8,588	-	8,588	3,706
Investments	5	26	-	26	-
Total income		<u>224,347</u>	<u>95,867</u>	<u>320,214</u>	<u>164,493</u>
Expenditure on:					
Raising funds	6	1,108	-	1,108	184
Charitable activities	7	247,474	75,315	322,789	127,786
Other expenditure	11	1,125	-	1,125	-
Total expenditure		<u>249,707</u>	<u>75,315</u>	<u>325,022</u>	<u>127,970</u>
Net income/(expenditure) and movement in funds		(25,360)	20,552	(4,808)	36,523
Reconciliation of funds:					
Fund balances at 1 January 2023		<u>49,001</u>	-	<u>49,001</u>	<u>12,478</u>
Fund balances at 31 December 2023		<u>23,641</u>	<u>20,552</u>	<u>44,193</u>	<u>49,001</u>

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

DEMENTIA ACTIVE

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		40,377		52,550
Current assets					
Debtors	14	17,351		2,479	
Cash at bank and in hand		3,500		8,972	
		<u>20,851</u>		<u>11,451</u>	
Creditors: amounts falling due within one year	16	(17,035)		(15,000)	
Net current assets/(liabilities)			<u>3,816</u>		<u>(3,549)</u>
Total assets less current liabilities			<u>44,193</u>		<u>49,001</u>
Net assets excluding pension liability			<u>44,193</u>		<u>49,001</u>
			=====		=====
The funds of the CIO					
Restricted income funds	17	20,552		-	
Unrestricted funds		23,641		49,001	
		<u>44,193</u>		<u>49,001</u>	
			=====		=====

The financial statements were approved by the trustees on 10 September 2024

J Woods
Trustee

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Dementia Active is a charitable incorporated organisation. The registered office is 7 Manor Park, Jugglers Close, Banbury, Oxfordshire, OX16 3TB.

1.1 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.3 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	197,937	-	197,937	138,504	-	138,504
Grants receivable	-	95,867	95,867	21,000	-	21,000
Other	17,796	-	17,796	1,283	-	1,283
	<u>215,733</u>	<u>95,867</u>	<u>311,600</u>	<u>160,787</u>	<u>-</u>	<u>160,787</u>

Other

Other donations relates to donations raised from fundraising activities.

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Dementia support		
Member income	8,441	3,687
Other income	147	19
	<u>8,588</u>	<u>3,706</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	26	-
	<u>26</u>	<u>-</u>

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	1,108	184
	<u>1,108</u>	<u>184</u>

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	Dementia support 2023 £	Dementia support 2022 £
Direct costs		
Depreciation and impairment	14,158	-
Cost of food and other services provided	9,357	4,783
Contractor and other staff costs	25,373	32,006
Vehicle costs	17,478	9,194
Office costs	49,981	42,651
Professional fees	7,482	6,244
Insurance	2,807	470
Running costs	196,153	32,438
	<u>322,789</u>	<u>127,786</u>
Analysis by fund		
Unrestricted funds	247,474	127,786
Restricted funds	75,315	-
	<u>322,789</u>	<u>127,786</u>

Running costs includes staff costs recharged from the associated CIC, and repairs and maintenance costs.

8 Net movement in funds	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,500	-
Depreciation of owned tangible fixed assets	14,158	-
	<u>15,658</u>	<u>-</u>

9 Trustees

J Elstob, trustee, is employed as Operations Co-Ordinator and received remuneration of £18,500 in the year (2022 - £18,500).

None of the other trustees received remuneration nor benefits during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

(Continued)

The charity has no employees.

There are staff who are employed by Dementia Active Community Interest Company who also work for the charity. An element of their payroll costs is recharged to the charity by Dementia Active Community Interest Company.

There were no employees whose annual remuneration was more than £60,000.

11 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Financing costs	1,125	-

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	2,498	50,052	52,550
Additions	1,985	-	1,985
At 31 December 2023	4,483	50,052	54,535
Depreciation and impairment			
Depreciation charged in the year	913	13,245	14,158
At 31 December 2023	913	13,245	14,158
Carrying amount			
At 31 December 2023	3,570	36,807	40,377
At 31 December 2022	2,498	50,052	52,550

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	17,351	2,479

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Loans and overdrafts

	2023 £	2022 £
Other loans	15,000	15,000
Payable within one year	15,000	15,000

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	15,000	15,000
Other taxation and social security	535	-
Accruals and deferred income	1,500	-
	17,035	15,000

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
National Lottery grant	-	10,000	(10,000)	-
Oxfordshire Community Foundation	-	1,500	(1,500)	-
StepChange	-	66,842	(49,491)	17,351
Magic Little Grants	-	500	-	500
Barchester Charitable Foundation	-	14,525	(14,324)	201
Pye Charitable Foundation	-	2,500	-	2,500
	-	95,867	(75,315)	20,552

Restricted funds comprise grants received in the year whereby restrictions are imposed on how they are spent.

National Lottery community fund grant was used in full for fire proofing the mezzanine floor.

Oxfordshire Community Foundation grant was used in full for activity running costs including leader cost and electricity costs.

The StepChange grant was applied for to cover repairs and activity running costs. £68,881 was approved in the year and £17,351 of this was received post year end, and is therefore showing within other debtors.

Barchester Charitable Foundation provided funding for repairs and equipments, and £201 was left to spend at year end.

Pye Charitable Settlement awarded £2,500 for the salary of group leaders and assistants, which will be spent post year end.

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	49,001	224,347	(249,707)	23,641
	<u>49,001</u>	<u>224,347</u>	<u>(249,707)</u>	<u>23,641</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	12,478	164,493	(127,970)	49,001
	<u>12,478</u>	<u>164,493</u>	<u>(127,970)</u>	<u>49,001</u>

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	40,377	-	40,377
Current assets/(liabilities)	(16,736)	20,552	3,816
	<u>23,641</u>	<u>20,552</u>	<u>44,193</u>
	<u>23,641</u>	<u>20,552</u>	<u>44,193</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	52,550	-	52,550
Current assets/(liabilities)	(3,549)	-	(3,549)
	<u>49,001</u>	<u>-</u>	<u>49,001</u>
	<u>49,001</u>	<u>-</u>	<u>49,001</u>

20 Related party transactions

Transactions with related parties

During the year the CIO entered into the following transactions with related parties:

DEMENTIA ACTIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20 Related party transactions

(Continued)

Three of the CEO's children work for the charity in various capacities, and in total received £31,000 of remuneration in the year (2022 - £31,000).

The CEO is a director of Dementia Active Community Interest Company, which incurs costs on behalf of the charity and recharges them accordingly. This includes all staff costs, as the payroll is run through the CIC.

DEMENTIA ACTIVE

England & Wales - Charity number 1195246

Accounts



Focusing on Ability

Trustees' annual report 2022

Trustees' annual report for the period 21 July 2021 to 31 December 2022

Dementia Active CIO (registered charity number 1195246)

7 Manor Park

Jugglers Close

Banbury

Oxfordshire

OX16 3TB

dementiactive.co.uk

Introduction from the chair of trustees

Like all charities, Dementia Active has faced enormous challenges over the last few years, but, the good news is, despite the pandemic and the cost of living crisis, we are still here and, happily, thriving. We still face many threats, not least the challenges of recruiting staff, and are acutely aware that, nationwide, social care across the board is more fragile than ever.

I'm pleased to report that, after initially operating in village and church halls in the area, in July 2022 we finally moved into our new dedicated building in Banbury, rented on a 10-year lease. A lot of work was – and still is – needed but that hasn't stopped us with the vital work of caring for some of the most vulnerable people in our community.

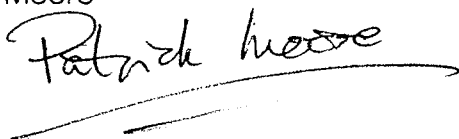
Dementia Active is currently self-funding with a small monthly surplus and we are actively seeking capital funding from grants and corporate donations to complete alterations to the building as well as funding of staff wages for the future.

All the hard work by our new fundraiser is beginning to see success with local businesses and organisations, as are the efforts of our dedicated grant applications trustee which will help underwrite these improvements and upgrades to the building and equipment. We are all, along with others in the sector, constantly aware that more is needed, in particular by way of long term financial support from government but that is part of the challenge.

Throughout all the uncertainties, challenges and changes of the last few years, one thing that has remained constant is the resilience and determination of our team. None of this could be achieved without their hard work and dedication, so I can only offer a heart-felt thank you to all of them, the drivers, the group leaders, the helpers, the entertainers, the chef and the bottle washers!

2023 looks like being an equally, if not more, challenging year and I look forward to reporting on our continued growth and success at the end of that time.

– Pat Moore

A handwritten signature in black ink that reads "Pat Moore". The signature is written in a cursive style and is underlined with a long, horizontal stroke.

Part 1

Governance

Dementia Active is a Charitable Incorporated Organisation (registered charity number 1195246). Its board of trustees is responsible for managing the resources of the charity for its beneficiaries to further its charitable purpose. The day-to-day arrangements committee has delegated responsibility for the daily running of the charity. The charity is governed by its constitution.

Board of trustees

Patrick Moore

Melissa Fazackerley

Caroline Wheatley

Kate Wilkinson (to 31 Dec 2022)

Joe Woods

Chris Kinch (from 8 Dec 2021 to 1 Sep 2022)

Anna Svenson-Tuckey (from 27 Jun 2022)

William Aylward (from 1 Sep 2022)

Joanne Elstob and Beth Noray joined the board of trustees after the end of the financial year but before this report was authorised.

Day-to-day arrangements committee

Andy Gill (Chief Executive Officer)

Melissa Fazackerley (Designated Safeguarding Lead)

Constitution

Dementia Active was founded as a Charitable Incorporated Organisation on 21 July 2021. Its constitution sets out the framework for the governance of the charity. The purpose of the charity is to relieve the needs of people diagnosed with dementia and related conditions in Banbury and surrounding areas.

The constitution identifies four means by which the charity can achieve its aim and relieve the needs of its beneficiaries:

- facilitating specially designed recreational activities,
- providing transportation,
- offering support and respite to carers, and
- working in association with other organisations.

Recruitment of trustees

During this financial year, trustees were recruited from contacts of the charity, for example individuals who volunteer in sessions and family members of past beneficiaries. New trustees are provided with a copy of the constitution and guidance from the Charity Commission on trustee responsibilities.

Part 2

Objectives and activities

The trustees have had regard to guidance published by the Charity Commission relating to the public benefit requirement and are satisfied that their decisions reflect this requirement. Dementia Active fulfilled its responsibilities to the public and its beneficiaries by providing activity groups, transportation and related activities.

Strategy

The trustees aim to achieve the charity's purpose through the use of strategy involving several elements, most importantly by designing, planning and carrying out activity sessions using principles and techniques that contribute to cognitive stimulation, social participation and enjoyment.

The charity provides opportunities to participate in activity sessions to as broad a section of those in its beneficiary group as possible, making reasonable accommodations to allow those with different or additional needs to participate and only placing limits on membership that are absolutely necessary.

The charity seeks to include and involve its stakeholders in its work, including members' families and carers, staff and volunteers, community members and organisations.

The charity uses a risk management framework in order to facilitate comprehensive management of its resources and activities in the interest of its beneficiaries.

Achievements and performance

Dementia Active CIO was registered at the beginning of this financial year, comprising a team of group leaders, a chef and volunteers who ran sessions at various village halls surrounding Banbury. Upon registration of the CIO, the trustees accepted that the charity should aim to acquire dedicated premises in Banbury

from which to carry out its important work, and initiated fundraising, recruitment and governance projects to facilitate the charity's goals.

Dementia Active provides four activity sessions per week for its members, each lasting three hours. During its first financial year the charity has utilised the services of four group leaders, who provided stimulating activities and opportunities for discussion and social interaction in a safe environment, and a chef who provided cooked three-course meals. Much-needed support within group sessions was provided by eight volunteers.

The chef, group leaders and other staff have also fulfilled the responsibility of transporting members between their homes and the Dementia Active premises. The charity has been provided with transportation assistance by seven volunteer drivers, and also made partnerships with professional transportation providers.

In July 2022 the charity reached its milestone and moved into its new premises in Manor Park, Banbury. Over the course of the financial year there have been more than 3,750 session attendances and 42 members who attended at least one session with the charity.

Part 3

Financial review

The trustees did not adopt a reserves policy for the 2022 financial year. The level of reserves at the end of the financial year was £49,001.

Overview

The principal source of funding for the charity's activities was £96,392 from member contributions in the form of suggested donations collected for session attendance. In reflection of the strategy to enable maximum participation in sessions, a reduced fee or free attendance has been offered on a case-by-case basis.

The charity also received grants amounting to £51,051 and carried out fundraising events which raised £1,282.

The charity incurred £15,000 of debt for the purpose of installing a lift to enable members who are unable to use stairs to move between floors.

Independent examiner's report to the Trustees of Dementia Active CIO

I report to the trustees on my examination of the accounts of Dementia Active CIO (the charity) for the period ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Hermione Hymers

Relevant professional qualification or membership of professional body (if any): ICAEW

Address: Penrose House, 67 Hightown Road, Banbury, OX16 9BE.

Date: 03/08/2023

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03 AUG 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

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Receipts and payments accounts

CC16a

For the period from	01/07/2021	To	31/12/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Current member donations	93,060	-	-	93,060	-
Donations and legacies	51,051	-	-	51,051	-
Fundraising	1,283	-	-	1,283	-
Gift aid	15,394	-	-	15,394	-
Member food income	3,603	-	-	3,603	-
Services	83	-	-	83	-
Interest received	19	-	-	19	-
Sub total (Gross income for AR)	164,493	-	-	164,493	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	164,493	-	-	164,493	-
A3 Payments					
Cost of sales	4,783	-	-	4,783	-
Advertising/promotional	184	-	-	184	-
Day to day expenses	32,438	-	-	32,438	-
Insurances	470	-	-	470	-
Office costs	5,707	-	-	5,707	-
Other professional services	6,244	-	-	6,244	-
Phone costs	240	-	-	240	-
PPS	71	-	-	71	-
Rent and lease costs	34,544	-	-	34,544	-
Self-employed contractors	16,811	-	-	16,811	-
Vehicle hire, fuel and tax	8,762	-	-	8,762	-
Volunteer driver expenses	15,195	-	-	15,195	-
Rates	2,089	-	-	2,089	-
Travel	433	-	-	433	-
Sub total	127,969	-	-	127,969	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	127,969	-	-	127,969	-
Net of receipts/(payments)	36,524	-	-	36,524	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	12,478	-	-	12,478	-
Cash funds this year end	49,001	-	-	49,001	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Unrestricted Funds	49,001	-	-
		-	-	-
		-	-	-
	Total cash funds	49,001	-	-
(agree balances with receipts and payments account(s))				

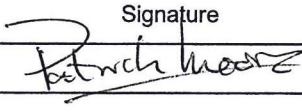
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	VAT debtor	2,379	-	-
	CAF current account	8,972	-	-
	Debtors	100	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Fixtures and fittings	UF	50,052.32	-
	Office equipment	UF	2,498	-
	Uncategorised asset	UF		-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Loan	UF	15,000	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	PATRICK MOORE	2.8.23