

DOWNHAM DEMENTIA

England & Wales · Charity number 1195466

Details

Status Registered

Legal form CIO

Registered 2021-08-10

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

Contact

Address 7 Burnham Road
Downham Market
Norfolk
PE38 9SD

Phone 01366 384673

Email chairman@downhamdementia.org

Website www.downhamdementia.org

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PRESERVE AND PROTECT GOOD HEALTH AMONG PEOPLE WITH DEMENTIA THEIR FAMILIES AND CARERS IN DOWNHAM MARKET AND THE SURROUNDING AREA PARTICULARLY, BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF A SAFE ENVIRONMENT TO HOLD REGULAR MEETINGS TO PROVIDE STIMULATING EXPERIENCES THROUGH RECREATION. TO PROVIDE OUTSIDE SOCIAL TRIPS AND TO GIVE PRACTICAL AND EMOTIONAL SUPPORT HELP AND ADVICE.

Activities: Downham Dementia works with people diagnosed with Dementia and their care givers. It provides a regular social cafe provides advice support information and signposts onto services that may assist them. It also organises social activities. This activity occurs in Downham Market and the surrounding villages.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Disability
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£56,093	£40,321	-	-
2024-03-31	£19,303	£25,314	-	-
2023-03-31	£26,300	£23,400	-	-
2022-03-31	£18,521	£5,575	-	-

Trustees

Name	Role	Appointed
Joan Alfred	Chair	2021-08-10
Janet Pike		2022-07-20
KATHRYN SAMS		2025-08-20
Roddy Minogue		2025-04-09

DOWNHAM DEMENTIA

England & Wales - Charity number 1195466

Accounts

Charity registration number 1195466 (England and Wales)

DOWNHAM DEMENTIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DOWNHAM DEMENTIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Alfred J Pike R Minogue	(Appointed 9 April 2025)
Charity number (England and Wales)	1195466	
Principal address	7 Burnham Road Downham Market Norfolk PE38 9SD	
Independent examiner	Mapus-Smith & Lemmon LLP 48 King Street King's Lynn Norfolk PE30 1HE	

DOWNHAM DEMENTIA

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DOWNHAM DEMENTIA

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The objectives of the charity are to preserve and protect good health among people with dementia, their families and carers, in Downham Market and the Surrounding Area, in particular but not exclusively, through the provision of a safe environment to hold regular meetings to provide stimulating experiences through recreation. Also to provide social trips and to give practical and emotional support, help and advice.

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

Achievements and performance

Downham Dementia has created a safe caring and positive environment for those diagnosed with the condition of Dementia and their caregivers. Initially created in 2015 under the name Downham Dementia Support Association it initially ran once a month, extending to two with various organised social trips occurring. It also undertook community training events in the subject of Dementia the Association was run by a management committee.

The need for the community-based service grew and the decision was taken by the Committee to become a charity in 2021, and three trustees were chosen from the committee. The charity now runs five café sessions per month, alongside community social activities, and community fundraising events, at which the Charity is promoted. The Cafés continue to offer friendship and activities alongside practical advice where required.

The charity has grown steadily. The numbers attending have grown from six per month at the formation of the Association to over one hundred per month currently, and Downham Dementia will continue its steady growth as funding permits. These activities will be led by the needs and wishes of those that attend and several options for future growth have been identified. In short, the charity grew out of a need expressed by the community for such a service and is largely run by members of the community providing a service which the community engages with.

The charity performance will be evaluated in a number of ways i.e. through attendance and impact assessments using known tools to measure change and through commissioning an evaluation of the work of the charity, and the steps it may need to take to improve both performance and delivery.

The service will also include beneficiaries in the work it is planning to move forward. This includes the inauguration of an advocacy service to further support carers in securing the help to which they are entitled. A Sitting Service which was also a suggestion from beneficiaries began in late 2024 and will develop further as volunteers are recruited.

The funding environment remains challenging, the reality of available funding going to less than 4 % of the charities in England & Wales highlights the fact that important work carried out at the grass roots is chronically underfunded and leaves organisations vulnerable, and competition for diminishing grant funding fierce and complex. Downham Dementia was therefore delighted to achieve national lottery funding via the reaching communities grant for three years, which should help secure its future providing match funding can be achieved. This grant began on 1.7.2024.

Financial review

Incoming resources during the year amounted to £56,093 (2024 - £19,303), of which £42,670 (2024 - £7,098) is restricted and £13,423 (2024 - £12,205) is unrestricted. Resources expended on charitable activities in the year totalled £40,321 (2024 - £25,314), of which £26,452 (2024 - £11,102) is restricted and £13,869 (2024 - £14,212) is unrestricted. As at 31 March 2025, the charity held £18,421 (2024 - £2,953) in restricted funds and £7,313 (2024 - £7,009) in unrestricted funds.

DOWNHAM DEMENTIA

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was registered as a charitable incorporated organisation on 10 August 2021, number 1195466.

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

J Alfred

J Westrop

(Resigned 16 February 2025)

J Pike

B Hobbs

(Resigned 23 May 2024)

R Minogue

(Appointed 9 April 2025)

Trustee recruitment is completed in line with the policy designed to attract trustees who can advance the aims and objectives of the charity. There is a recruitment pack in place detailing what is required of a Trustee, and potential Trustees are asked to complete a short application form and be interviewed by the Chair of Trustees. It is a Board decision as to who a Trustee may be.

The first Trustees were appointed by the previous management committee.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is the Dementia Project Manager.

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



J Alfred

Chairman

Date: 27/7/25

DOWNHAM DEMENTIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOWNHAM DEMENTIA

I report to the trustees on my examination of the financial statements of Downham Dementia (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



Sharon Edwards, F.C.A.

Mapus-Smith & Lemmon LLP

48 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 04/05/25

DOWNHAM DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	5,935	42,670	48,605	6,735	7,098	13,833
Charitable activities	4	3,719	-	3,719	2,006	-	2,006
Other trading activities	5	3,769	-	3,769	3,464	-	3,464
Total income		<u>13,423</u>	<u>42,670</u>	<u>56,093</u>	<u>12,205</u>	<u>7,098</u>	<u>19,303</u>
Expenditure on:							
Raising funds	6	3,037	-	3,037	1,350	-	1,350
Charitable activities	7	10,832	26,452	37,284	12,862	11,102	23,964
Total expenditure		<u>13,869</u>	<u>26,452</u>	<u>40,321</u>	<u>14,212</u>	<u>11,102</u>	<u>25,314</u>
Net income/(expenditure)		(446)	16,218	15,772	(2,007)	(4,004)	(6,011)
Transfers between funds		750	(750)	-	1,297	(1,297)	-
Net movement in funds	9	304	15,468	15,772	(710)	(5,301)	(6,011)
Reconciliation of funds:							
Fund balances at 1 April 2024		7,009	2,953	9,962	7,719	8,254	15,973
Fund balances at 31 March 2025		<u>7,313</u>	<u>18,421</u>	<u>25,734</u>	<u>7,009</u>	<u>2,953</u>	<u>9,962</u>

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

DOWNHAM DEMENTIA

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		25,734		9,962	
Net current assets					
			25,734		9,962
The funds of the charity					
Restricted income funds	14		18,421		2,953
Unrestricted funds	15		7,313		7,009
			25,734		9,962

The financial statements were approved by the trustees on 22/7/25


.....
J Alfred
Chairman

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Downham Dementia was registered as a charitable incorporated organisation on 10 August 2021 under charity number 1195466. The charity's principal address is 16 Churchill Way, Park Lane Estate, Downham Market, PE38 9RS.

1.1 Accounting convention

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

The charity 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 charity. 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 charity 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 charity.

1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Grants receivable

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

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 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.

1.7 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity'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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,935	-	5,935	6,735	750	7,485
Grants	-	42,670	42,670	-	6,348	6,348
	<u>5,935</u>	<u>42,670</u>	<u>48,605</u>	<u>6,735</u>	<u>7,098</u>	<u>13,833</u>
Grants						
NCF Love Norfolk	-	4,839	4,839	-	-	-
McCarthy & Stone	-	7,500	7,500	-	-	-
NCF Grant - focus group study	-	-	-	-	270	270
The National Lottery Community Fund	-	21,616	21,616	-	-	-
NCF - Connecting Older People Fund	-	7,500	7,500	-	-	-
Peoples Health Lottery	-	1,215	1,215	-	6,078	6,078
	<u>-</u>	<u>42,670</u>	<u>42,670</u>	<u>-</u>	<u>6,348</u>	<u>6,348</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sale of goods	<u>3,719</u>	<u>2,006</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>3,769</u>	<u>3,464</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	3,037	1,350

7 Expenditure on charitable activities

	Operation of Dementia Cafe 2025 £	Operation of Dementia Cafe 2024 £
Direct costs		
Staff costs	28,579	15,832
Rent	2,546	1,886
Admin	720	1,669
Insurance	424	335
Trips	484	292
Café Operating Costs	302	218
Training	755	139
Payroll Changes	313	327
Transport	281	141
Activities	1,125	1,066
Miscellaneous	949	511
Promotions	86	828
	<u>36,564</u>	<u>23,244</u>
Share of support and governance costs (see note 8)		
Governance	720	720
	<u>37,284</u>	<u>23,964</u>
Analysis by fund		
Unrestricted funds	10,832	12,862
Restricted funds	26,452	11,102
	<u>37,284</u>	<u>23,964</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	Operation of Dementia Cafe 2025 £	Total 2024 £
Governance	720	720
	<u>720</u>	<u>720</u>
Governance costs comprise:	2025 £	2024 £
Independent examination	720	720
	<u>720</u>	<u>720</u>

9 Net movement in funds

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

	2025 £	2024 £
Fees payable for the independent examination of the charity's financial statements	720	720
	<u>720</u>	<u>720</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	2
	<u>3</u>	<u>2</u>
Employment costs	2025 £	2024 £
Wages and salaries	28,408	15,728
Other pension costs	171	104
	<u>28,579</u>	<u>15,832</u>

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

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	8,669	5,575

12 Taxation

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

13 Retirement benefit schemes

Defined contribution schemes

	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	171	104

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Downham Market Town Council	1,000	-	-	-	1,000
NCF - Connecting Older People Fund	-	7,500	-	-	7,500
Peoples Health Lottery Grant	1,456	1,215	(1,921)	(750)	-
BCKLWN - funding for assets	497	-	-	-	497
McCarthy & Stone	-	7,500	(5,172)	-	2,328
NCF - Love Norfolk	-	4,839	(4,018)	-	821
National Lottery	-	21,616	(15,341)	-	6,275
	<u>2,953</u>	<u>42,670</u>	<u>(26,452)</u>	<u>(750)</u>	<u>18,421</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Downham Market Town Council	1,000	-	-	-	1,000
The National Lottery Community Fund	24	-	-	(24)	-
NCF - Connecting Older People Fund	4,782	-	(4,657)	(125)	-
NCF - Jubilee Picnic	50	-	-	(50)	-
Peoples Health Lottery Grant	1,490	6,078	(6,192)	80	1,456
NCF - Utilities	908	-	-	(908)	-
NCF - Focus group study	-	270	-	(270)	-
BCKLWN - funding for assets	-	750	(253)	-	497
	<u>8,254</u>	<u>7,098</u>	<u>(11,102)</u>	<u>(1,297)</u>	<u>2,953</u>

Funding was received from a range of sources. The grants paid for salaries, accommodation and activity costs.

The donation from the Borough Council of King's Lynn and West Norfolk is for the charity to purchase branded assets.

15 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>7,009</u>	<u>13,423</u>	<u>(13,869)</u>	<u>750</u>	<u>7,313</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>7,719</u>	<u>12,205</u>	<u>(14,212)</u>	<u>1,297</u>	<u>7,009</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	7,313	18,421	25,734
	<u>7,313</u>	<u>18,421</u>	<u>25,734</u>
	<u><u>7,313</u></u>	<u><u>18,421</u></u>	<u><u>25,734</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	7,009	2,953	9,962
	<u>7,009</u>	<u>2,953</u>	<u>9,962</u>
	<u><u>7,009</u></u>	<u><u>2,953</u></u>	<u><u>9,962</u></u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

DOWNHAM DEMENTIA

England & Wales - Charity number 1195466

Accounts

Charity registration number 1195466

DOWNHAM DEMENTIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DOWNHAM DEMENTIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Alfred J Westrop J Pike B Hobbs	(Appointed 1 March 2024)
Charity number	1195466	
Principal address	16 Churchill Way Park Lane Estate Downham Market Norfolk PE38 9RS	
Independent examiner	Mapus-Smith & Lemmon LLP 48 King Street King's Lynn Norfolk PE30 1HE	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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Objectives and activities

The objectives of the charity are to preserve and protect good health among people with dementia, their families and carers, in Downham Market and the Surrounding Area, in particular but not exclusively, through the provision of a safe environment to hold regular meetings to provide stimulating experiences through recreation. Also to provide social trips and to give practical and emotional support, help and advice.

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

Achievements and performance

Downham Dementia has created a safe caring and positive environment for those diagnosed with the condition of Dementia and their caregivers. Initially created in 2015 under the name Downham Dementia Support Association it initially ran once a month, extending to two with various organised social trips occurring. It also undertook community training events in the subject of Dementia the Association was run by a management committee.

The need for the community-based service grew and the decision was taken by the Committee to become a charity in 2021, and the three current trustees were chosen from the committee. The charity now runs four café sessions per month, alongside community social activities, and community fundraising events, at which the Charity is promoted. The Cafés continue to offer friendship and activities alongside practical advice where required.

The charity has grown steadily. The numbers attending have grown from six per month at the formation of the Association to over one hundred per month currently, and Downham Dementia will continue its steady growth as funding permits. These activities will be led by the needs and wishes of those that attend and several options for future growth have been identified. In short, the charity grew out of a need expressed by the community for such a service and is largely run by members of the community providing a service which the community engages with.

The charity performance will be evaluated in a number of ways i.e. through attendance and impact assessments using known tools to measure change and through commissioning an evaluation of the work of the charity, and the steps it may need to take to improve both performance and delivery.

The service will also include beneficiaries in the work it plans to go forward. This includes the inauguration of a sitting service which is a suggestion from them about future service development.

The funding environment remains challenging, the reality of available funding going to less than 4 % of the charities in England & Wales highlights the fact that important work done at the grass roots is chronically underfunded and leaves organisations vulnerable, and competition for diminishing grant funding fierce and complex. Downham Dementia was therefore delighted to achieve national lottery funding via the reaching communities grant for three years, which should help secure its future providing match funding can be achieved.

Financial review

Incoming resources during the year amounted to £19,303 (2023 - £26,270), of which £7,098 (2023 - £17,453) is restricted and £12,205 (2023 - £8,817) is unrestricted. Resources expended on charitable activities in the year totalled £25,314 (2023 - £23,243), of which £11,102 (2023 - £16,664) is restricted and £14,212 (2023 - £6,579) is unrestricted. As at 31 March 2024, the charity held £2,953 (2023 - £8,254) in restricted funds and £7,009 (2023 - £7,719) in unrestricted funds.

DOWNHAM DEMENTIA

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

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was registered as a charitable incorporated organisation on 10 August 2021, number 1195466.

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

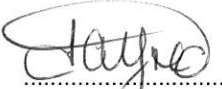
J Alfred	
J Westrop	
E Berger	(Resigned 22 June 2023)
J Pike	
B Hobbs	(Appointed 1 March 2024)

Trustee recruitment is completed in line with the policy designed to attract trustees who can advance the aims and objectives of the charity. There is a recruitment pack in place detailing what is required of a Trustee, and potential Trustees are asked to complete a short application form and be interviewed by the Chair of Trustees. It is a Board decision as to who a Trustee may be.

The first Trustees were appointed by the previous management committee.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is the Dementia Project Manager.

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



J Alfred
Chairman

Date: 21.8.24

DOWNHAM DEMENTIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOWNHAM DEMENTIA

I report to the trustees on my examination of the financial statements of Downham Dementia (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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

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 charity 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.



Sharon Edwards, F.C.A.

Mapus-Smith & Lemmon LLP

48 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 28.10.2024

DOWNHAM DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	6,735	7,098	13,833	8,084	17,453	25,537
Charitable activities	4	2,006	-	2,006	201	-	201
Other trading activities	5	3,464	-	3,464	532	-	532
Total income		<u>12,205</u>	<u>7,098</u>	<u>19,303</u>	<u>8,817</u>	<u>17,453</u>	<u>26,270</u>
Expenditure on:							
Raising funds	6	1,350	-	1,350	61	620	681
Charitable activities	7	12,862	11,102	23,964	6,518	16,044	22,562
Total expenditure		<u>14,212</u>	<u>11,102</u>	<u>25,314</u>	<u>6,579</u>	<u>16,664</u>	<u>23,243</u>
Net income/(expenditure)		<u>(2,007)</u>	<u>(4,004)</u>	<u>(6,011)</u>	<u>2,238</u>	<u>789</u>	<u>3,027</u>
Transfers between funds		1,297	(1,297)	-	-	-	-
Net movement in funds		<u>(710)</u>	<u>(5,301)</u>	<u>(6,011)</u>	<u>2,238</u>	<u>789</u>	<u>3,027</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>7,719</u>	<u>8,254</u>	<u>15,973</u>	<u>5,481</u>	<u>7,465</u>	<u>12,946</u>
Fund balances at 31 March 2024		<u>7,009</u>	<u>2,953</u>	<u>9,962</u>	<u>7,719</u>	<u>8,254</u>	<u>15,973</u>

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

DOWNHAM DEMENTIA

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		9,962		15,973	
Net current assets			9,962		15,973
Net assets excluding pension liability			9,962		15,973
The funds of the charity					
Restricted income funds	13		2,953		8,254
Unrestricted funds			7,009		7,719
			9,962		15,973

The financial statements were approved by the trustees on 21.8.24


 J Alfred
 Chairman

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Downham Dementia was registered as a charitable incorporated organisation on 10 August 2021 under charity number 1195466. The charity's principal address is 16 Churchill Way, Park Lane Estate, Downham Market, PE38 9RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. 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 charity 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 charity.

1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Grants receivable

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

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 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.

1.7 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity'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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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	6,735	750	7,485	8,084	-	8,084
Grants receivable	-	6,348	6,348	-	17,453	17,453
	<u>6,735</u>	<u>7,098</u>	<u>13,833</u>	<u>8,084</u>	<u>17,453</u>	<u>25,537</u>
Grants receivable for core activities						
NCF Grant - focus group study	-	270	270	-	-	-
NCF - Connecting Older People Fund	-	-	-	-	4,782	4,782
NCF - Jubilee Picnic	-	-	-	-	200	200
Peoples Health Lottery	-	6,078	6,078	-	5,596	5,596
NCF - Utilities	-	-	-	-	6,875	6,875
	<u>-</u>	<u>6,348</u>	<u>6,348</u>	<u>-</u>	<u>17,453</u>	<u>17,453</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Café income	2,006	201
	<u>2,006</u>	<u>201</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	3,464	532
	<u>3,464</u>	<u>532</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staging fundraising events	1,350	-	1,350	61	620	681

7 Expenditure on charitable activities

	Operation of Dementia Cafe 2024 £	Operation of Dementia Cafe 2023 £
Direct costs		
Staff costs	15,832	7,963
Rent	1,886	2,232
Admin	1,669	1,623
Insurance	335	266
Trips	292	115
Café operating costs	218	489
Training	139	369
Payroll charges	327	140
Transport	141	455
Utilities	-	8,294
Activities	1,066	136
Miscellaneous	511	-
Promotions	828	-
	<u>23,244</u>	<u>22,082</u>
Share of support and governance costs (see note 8)		
Governance	720	480
	<u>23,964</u>	<u>22,562</u>
Analysis by fund		
Unrestricted funds	12,862	6,518
Restricted funds	11,102	16,044
	<u>23,964</u>	<u>22,562</u>

DOWNHAM DEMENTIA

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

8 Support costs allocated to activities

	Operation of Dementia Cafe 2024 £	Total 2023 £
Governance	720	480
	<u>720</u>	<u>480</u>
Governance costs comprise:	2024 £	2023 £
Accountancy	720	480
	<u>720</u>	<u>480</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024 £	2023 £
Wages and salaries	15,728	7,963
Other pension costs	104	-
	<u>15,832</u>	<u>7,963</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	8,782	5,575
	<u>8,782</u>	<u>5,575</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Taxation

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

12 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	104	-
	<u>104</u>	<u>-</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 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 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Downham Market Town Council	1,000	-	-	-	1,000
The National Lottery Community Fund	24	-	-	(24)	-
NCF - Connecting Older People Fund	4,782	-	(4,657)	(125)	-
NCF - Jubilee Picnic	50	-	-	(50)	-
Peoples Health Lottery Grant	1,490	6,078	(6,192)	80	1,456
NCF - Utilities	908	-	-	(908)	-
NCF - Focus group study	-	270	-	(270)	-
BCKLWN - funding for assets	-	750	(253)	-	497
	<u>8,254</u>	<u>7,098</u>	<u>(11,102)</u>	<u>(1,297)</u>	<u>2,953</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Downham Market Town Council	1,000	-	-	-	1,000
NCF Grant	1,356	-	(1,356)	-	-
The National Lottery Community Fund	5,109	-	(5,086)	-	23
NCF - Connecting Older People Fund	-	4,782	-	-	4,782
NCF - Jubilee Picnic	-	200	(150)	-	50
Peoples Health Lottery Grant	-	5,596	(4,105)	-	1,491
NCF Utilities	-	6,875	(5,967)	-	908
	<u>7,465</u>	<u>17,453</u>	<u>(16,664)</u>	<u>-</u>	<u>8,254</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

(Continued)

Funding was received from a range of sources. The grants paid for salaries, accommodation and activity costs.

The donation from the Borough Council of King's Lynn and West Norfolk is for the charity to purchase branded assets.

14 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 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	7,719	12,205	(14,212)	1,297	7,009
	<u>7,719</u>	<u>12,205</u>	<u>(14,212)</u>	<u>1,297</u>	<u>7,009</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	5,481	8,817	(6,579)	-	7,719
	<u>5,481</u>	<u>8,817</u>	<u>(6,579)</u>	<u>-</u>	<u>7,719</u>

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	7,009	2,953	9,962
	<u>7,009</u>	<u>2,953</u>	<u>9,962</u>
	<u>7,009</u>	<u>2,953</u>	<u>9,962</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	7,719	8,254	15,973
	<u>7,719</u>	<u>8,254</u>	<u>15,973</u>
	<u>7,719</u>	<u>8,254</u>	<u>15,973</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

DOWNHAM DEMENTIA

England & Wales - Charity number 1195466

Accounts

DOWNHAM DEMENTIA TRUSTEE REPORT 2022 - 2023

Objectives and activities

The objectives of the charity are to preserve and protect good health among people with dementia, their families and carers, in Downham Market and the surrounding area, in particular but not exclusively, through the provision of a safe environment to hold regular meetings to provide stimulating experiences through recreation.

Downham Dementia also provides social trips and to give practical and emotional support, help and advice.

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

Achievements and performance

Downham Dementia has been created to provide a safe, caring and positive environment for those diagnosed with the condition of Dementia and their caregivers. Initially created in 2015 under the name Downham Dementia Support Association it initially ran once a month, extending to two with various organized social trips occurring. It also undertook community training events in the subject of Dementia. The Association was run by a management committee.

The need for the community based service grew and the decision was taken by the Committee to become a charity in 2021, and the three current trustees were chosen from the committee. The charity now runs four café sessions per month, alongside community social activities, and community fundraising events, at which the Charity is promoted. The Café continues to offer friendship and activities and practical advice given where required.

Covid-19 halted the provision of café sessions, but the management committee switched its service to an online phone one with appropriate home drop off service if required. The nature of dementia is such that it isolates individuals and it was critical to keep going during the period of pandemic to try and ensure that the isolation that was being experienced at that time was reduced.

Conclusion

The charity has grown steadily. The numbers attending have grown from six per month at the formation of the Association to over 100 per month currently, and Downham Dementia will continue its steady growth as funding permits. These activities will be led by the needs and wishes of those that attend and several options for future growth have been identified.

In short the charity grew out of a need expressed by the community for such a service, and is largely run by members of the community providing a service which the community engages with.

The charity performance going forward will be evaluated in a number of ways i.e. through attendance and impact assessments using known tools to measure change.

We completed a short film on the work of the service Downham Dementia provides, which showed the impact we were having on our beneficiaries and the planned work going forward.

This includes the inauguration of a sitting service

FINANCIAL STATEMENTS

Mapus-Smith & Lemmon LLP
Chartered Accountants

Charity registration number 1195466

DOWNHAM DEMENTIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DOWNHAK1 DEMENTIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Alfred

J Westrop

E Berger

J Pike

(Appointed 17 August 2022)

(Appointed 20 July 2022)

Charity number

1195466

Principal address

16 Churchill Way

Park Lane Estate

Downham Market

Norfolk

PE38 9RS

Independent examiner

Mapus-Smith & Lemmon
LLP

48 King Street

King's Lynn

Norfolk

PE30 1HE

DOWNHAM DEMENTIA

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

DOWNHAM DEMENTIA

TRUSTEES' REPORT

F-OR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 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 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 objectives of the charity are to preserve and protect good health among people with dementia, their families and carers, in Downham Market and the Surrounding Area, in particular but not exclusively, through the provision of a safe environment to hold regular meetings to provide stimulating experiences through recreation. Also to provide social trips and to give practical and emotional support, help and advice.

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

Achievements and performance

Downham Dementia has created a safe caring and positive environment for those diagnosed with the condition of Dementia and their care givers. Initially created in 2015 under the name Downham Dementia Support Association it initially ran once a month, extending to two with various organized social trips occurring. It also undertook community training events in the subject of Dementia The Association was run by a management committee.

The need for the community based service grew and the decision was taken by the Committee to become a charity in 2021, and the three current trustees were chosen from the committee. The charity now runs four café sessions per month, alongside community social activities, and community fundraising events, at which the Charity is promoted. The Café's continue to offer friendship and activities and practical advice given where required.

Covid-19 halted the provision of café sessions, but the management committee switched its service to an on line/ phone one with appropriate home drop off service if required. The nature of dementia is such that it isolates individuals and it was critical to keep going during the period of pandemic to try and ensure that the isolation that was being experienced at that time was reduced.

Overall in terms of performance; the charity has grown steadily. The numbers attending have grown from six per month at the formation of the Association to over 100 per month currently, and Downham Dementia will continue its steady growth as funding permits. These activities will be led by the needs and wishes of those that attend and several options for future growth have been identified. In short the charity grew out of a need expressed by the community for such a service, and is largely run by members of the community providing a service which the community engages with.

The charity performance going forward will be evaluated in a number of ways i.e. through attendance and impact assessments using known tools to measure change.

We completed a short film on the work of the service Downham Dementia provides, which showed the impact we were having on our beneficiaries and the planned work going forward. This includes the inauguration of a sitting service which is a suggestion from them about future service development.

Financial review

Incoming resources during the year amounted to £26,270, of which £17,453 is restricted and £8,817 is unrestricted. Resources expended on charitable activities in the year totalled £23,243, of which £16,664 is restricted and £6,579 is unrestricted. As at 31 March 2023, the charity held £8,254 in restricted funds and £7,719 in unrestricted funds.

DOWNHAM DEMENTIA

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

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was registered as a charitable incorporated organisation on 10 August 2021, number 1195466.

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

R Ehlers (Resigned 25 February 2023)

J

Westrop (Appointed 17 August 2022)

E Berger (Appointed 20 July 2022)

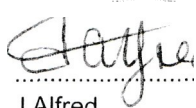
J Pike

Trustee recruitment is completed in line with the policy designed to attract trustees who can advance the aims and objectives of the charity. There is a recruitment pack in place detailing what is required of a Trustee, and potential Trustees are asked to complete a short application form and be interviewed by the Chair of Trustees. It is a Board decision as to who a Trustee may be.

The first Trustees were appointed by the previous management committee.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is the café manager.

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



J Alfred

Chair

Date; ..!...":

DOWNHAM DEMENTIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOWNHAM DEMENTIA

I report to the trustees on my examination of the financial statements of Downham Dementia (the charity) for the year ended 31 March 2023

Responsibilities and basis of report

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

My report in respect of my examination of the charity'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

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 charity 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

Sharon Edwards, F.C.A.
Mapus-Smith & Lemmon LLP

46 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 14/12/23

DOWNHAM DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 202J

	Notes	Unr°stricted funds 2023	R°stricted funds 2023	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	8,084	17,453	25,537	7,811	9,537	17,348
Charitable activities	4	201		201	694		694
Other trading activities	5	532		532	479		479
Total income		<u>8,817</u>	<u>17,453</u>	<u>26,270</u>	<u>8,984</u>	<u>9,537</u>	<u>18,521</u>
<u>Expenditure on:</u>							
Raising funds	6	61	620	681	522	28	550
Charitable activities	7	6,518	16,044	22,562	2,981	2,044	5,025
Total expenditure		<u>6,579</u>	<u>16,664</u>	<u>23,243</u>	<u>3,503</u>	<u>2,072</u>	<u>5,575</u>
Net income for the year/ Net movement in funds		2,238	789	3,027	5,481	7,465	12,946
Fund balances at 1 April 2022		<u>5,481</u>	<u>7,465</u>	<u>12,946</u>			
Fund balances at 31 March 2023		<u>7,719</u>	<u>8,254</u>	<u>15,973</u>	<u>5,481</u>	<u>7,465</u>	<u>12,946</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DOWNHAM DEMENTIA

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand		15,973		12,946	
Net current assets		<u>15,973</u>		<u>12,946</u>	
			15,973		12,946
			<u>15,973</u>		<u>12,946</u>
Income funds					
Restricted funds	13		8,254		7,465
Unrestricted funds			7,719		5,481
			<u>15,973</u>		<u>12,946</u>
			<u>15,973</u>		<u>12,946</u>

The financial statements were approved by the Trustees on

1 - * 25


J Alfred
Trustee

DOWNHAM DEMENTIA

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Downham Dementia was registered as a charitable incorporated organisation on 10 August 2021 under charity number 1195466. The charity's principal address is 16 Churchill Way, Park Lane Estate, Downham Market, PE38 9RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. 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 charity 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 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 charity.

1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Grants receivable

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

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 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.

1.7 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 Charity 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 charity'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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
Donations and gifts	8,084		8,084	7,811		7,811
Grants receivable		17,453	17,453		9,537	9,537
	<u>8,084</u>	<u>17,453</u>	<u>25,537</u>	<u>7,811</u>	<u>9,537</u>	<u>17,348</u>
						<u>6</u>
Grants receivable for core activities						
Covid 19 Lottery (balance transferred)					337	337
National Survivor SBS fund (balance transferred)					500	500
Freebridge Community Grant					750	750
Downham Market Town Council (balance transferred)				-	1,000	1,000
NCF Grant					1,500	1,500
The National Lottery Community Fund				-	5,450	5,450
NCF - Connecting Older People Fund		4,782	4,782			
NCF - Jubilee Picnic		200	200			
Peoples Health Lottery		5,596	5,596			
NCF - Utilities		6,875	6,875			
		<u>17,453</u>	<u>17,453</u>		<u>9,537</u>	<u>9,537</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Dementia Café 2023	Dementia Café 2022
Café income	201	694

5 Other trading activities

	Unrestricted funds 2023	Unrestricted funds 2022
Fundraising events	532	479

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
<u>Fundraising and publicity</u>						
Staging fundraising events	61	620	681	522	28	550
	61	620	681	522	28	SSW

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Operation of Dementia Cafe 2023	Support costs 2023	Total Operation of 2023	Dementia Cafe 2022
Staff costs	7,963		7,963	2,402
Rent	2,232		2,232	664
Admin	1,623		1,623	224
Insurance	266		266	191
Trips	115		115	240
Café operating costs	489		489	887
Training	369		369	241
Payroll charges	140		140	176
Transport	455		455	
Utilities	8,294		8,294	
Activities	136	-	136	
	<u>22,082</u>		<u>22,082</u>	<u>5,025</u>
Share of governance costs (see note 8)		480	480	
	<u>22,082</u>	<u>480</u>	<u>22,562</u>	<u>5,025</u>
Analysis by fund				
Unrestricted funds	6,038	480	6,518	2,981
Restricted funds	16,044		16,044	2,044
	<u>22,082</u>	<u>480</u>	<u>22,562</u>	<u>5,025</u>

8 Support costs

	Support costs	Governance costs	2023
Accountancy		480	480
		<u>480</u>	<u>480</u>
Analysed between Charitable activities		480	480
		<u>480</u>	<u>480</u>

Governance costs includes payments to the independent examiners of £480 (2022- £

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1
Employment costs	2023	2022
Wages and salaries	7,963	2,402

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	Incoming resources	Resources expended		Incoming resources	Resources expended	
COVID 19 Lottery	337	(337)				
National Survivor SBS Fund	500	(500)		-		
Freebridge Community Grant	750	(750)				
Donwham Market Town Council	1,000		1,000			1,000
NCF Grant	1,500	(145)	1,356		(1,356)	
The National Lottery Community Fund	5,450	(340)	5,109		(5,086)	23
NCF - Connecting Older People Fund				4,782		4,782
NCF - Jubilee Picnic				200	(150)	50
Peoples Health Lottery Grant				5,596	(4,105)	1,491
NCF Utilities				6,875	(5,967)	908
	<u>9,537</u>	<u>(2,072)</u>	<u>7,465</u>	<u>17,453</u>	<u>(16,664)</u>	<u>8,254</u>

Funding was received from a range of sources. The grants paid for salaries, accommodation and activity costs.

14 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	7,719	8,254	15,973	5,481	7,465	12,946
	<u>7,719</u>	<u>8,254</u>	<u>15,973</u>	<u>5,481</u>	<u>7,465</u>	<u>12,946</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

FINANCIAL STATEMENTS

Mapus-Smith & Lemmon LLP
Chartered Accountants

Charity registration number 1195466

DOWNHAM DEMENTIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DOWNHAK1 DEMENTIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Alfred
J Westrop
E Berger (Appointed 17 August 2022)
J Pike (Appointed 20 July 2022)

Charity number

1195466

Principal address

16 Churchill Way
Park Lane Estate
Downham Market
Norfolk
PE38 9RS

Independent examiner

Mapus-Smith & Lemmon
LLP
48 King Street
King's Lynn
Norfolk
PE30 1HE

DOWNHAM DEMENTIA

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

DOWNHAM DEMENTIA

TRUSTEES' REPORT

F-OR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 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 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 objectives of the charity are to preserve and protect good health among people with dementia, their families and carers, in Downham Market and the Surrounding Area, in particular but not exclusively, through the provision of a safe environment to hold regular meetings to provide stimulating experiences through recreation. Also to provide social trips and to give practical and emotional support, help and advice.

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

Achievements and performance

Downham Dementia has created a safe caring and positive environment for those diagnosed with the condition of Dementia and their care givers. Initially created in 2015 under the name Downham Dementia Support Association it initially ran once a month, extending to two with various organized social trips occurring. It also undertook community training events in the subject of Dementia The Association was run by a management committee.

The need for the community based service grew and the decision was taken by the Committee to become a charity in 2021, and the three current trustees were chosen from the committee. The charity now runs four café sessions per month, alongside community social activities, and community fundraising events, at which the Charity is promoted. The Café's continue to offer friendship and activities and practical advice given where required.

Covid-19 halted the provision of café sessions, but the management committee switched its service to an on line/ phone one with appropriate home drop off service if required. The nature of dementia is such that it isolates individuals and it was critical to keep going during the period of pandemic to try and ensure that the isolation that was being experienced at that time was reduced.

Overall in terms of performance; the charity has grown steadily. The numbers attending have grown from six per month at the formation of the Association to over 100 per month currently, and Downham Dementia will continue its steady growth as funding permits. These activities will be led by the needs and wishes of those that attend and several options for future growth have been identified. In short the charity grew out of a need expressed by the community for such a service, and is largely run by members of the community providing a service which the community engages with.

The charity performance going forward will be evaluated in a number of ways i.e. through attendance and impact assessments using known tools to measure change.

We completed a short film on the work of the service Downham Dementia provides, which showed the impact we were having on our beneficiaries and the planned work going forward. This includes the inauguration of a sitting service which is a suggestion from them about future service development.

Financial review

Incoming resources during the year amounted to £26,270, of which £17,453 is restricted and £8,817 is unrestricted. Resources expended on charitable activities in the year totalled £23,243, of which £16,664 is restricted and £6,579 is unrestricted. As at 31 March 2023, the charity held £8,254 in restricted funds and £7,719 in unrestricted funds.

DOWNHAM DEMENTIA

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

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was registered as a charitable incorporated organisation on 10 August 2021, number 1195466.

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

R Ehlers (Resigned 25 February 2023)

J

Westrop (Appointed 17 August 2022)

E Berger (Appointed 20 July 2022)

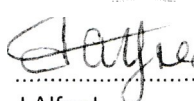
J Pike

Trustee recruitment is completed in line with the policy designed to attract trustees who can advance the aims and objectives of the charity. There is a recruitment pack in place detailing what is required of a Trustee, and potential Trustees are asked to complete a short application form and be interviewed by the Chair of Trustees. It is a Board decision as to who a Trustee may be.

The first Trustees were appointed by the previous management committee.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is the café manager.

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



J Alfred

Chair

Date; ..!...":

DOWNHAM DEMENTIA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOWNHAM DEMENTIA

I report to the trustees on my examination of the financial statements of Downham Dementia (the charity) for the year ended 31 March 2023

Responsibilities and basis of report

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

My report in respect of my examination of the charity'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

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 charity 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

Sharon Edwards, F.C.A.
Mapus-Smith & Lemmon LLP

46 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 14/12/23

DOWNHAM DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 202J

	Notes	Unr°stricted funds 2023	R°stricted funds 2023	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
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Net income for the year/ Net movement in funds		2,238	789	3,027	5,481	7,465	12,946
Fund balances at 1 April 2022		<u>5,481</u>	<u>7,465</u>	<u>12,946</u>			
Fund balances at 31 March 2023		<u><u>7,719</u></u>	<u><u>8,254</u></u>	<u><u>15,973</u></u>	<u><u>5,481</u></u>	<u><u>7,465</u></u>	<u><u>12,946</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DOWNHAM DEMENTIA

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		15,973		12,946	
Net current assets		<u>15,973</u>		<u>12,946</u>	
			15,973		12,946
Income funds					
Restricted funds	13		8,254		7,465
Unrestricted funds			7,719		5,481
			<u>15,973</u>		<u>12,946</u>

The financial statements were approved by the Trustees on

1 - * 25


J Alfred
Trustee

DOWNHAM DEMENTIA

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

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The charity 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.

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Income is recognised when the charity 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 charity 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 charity 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Grants receivable

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

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 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.

1.7 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 Charity 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 charity'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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
Donations and gifts	8,084		8,084	7,811		7,811
Grants receivable		17,453	17,453		9,537	9,537
	<u>8,084</u>	<u>17,453</u>	<u>25,537</u>	<u>7,811</u>	<u>9,537</u>	<u>17,348</u>
Grants receivable for core activities						
Covid 19 Lottery (balance transferred)					337	337
National Survivor SBS fund (balance transferred)					500	500
Freebridge Community Grant					750	750
Downham Market Town Council (balance transferred)				-	1,000	1,000
NCF Grant					1,500	1,500
The National Lottery Community Fund				-	5,450	5,450
NCF - Connecting Older People Fund		4,782	4,782			
NCF - Jubilee Picnic		200	200			
Peoples Health Lottery		5,596	5,596			
NCF - Utilities		6,875	6,875			
		<u>17,453</u>	<u>17,453</u>		<u>9,537</u>	<u>9,537</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Dementia Café 2023	Dementia Café 2022
Café income	201	694

5 Other trading activities

	Unrestricted funds 2023	Unrestricted funds 2022
Fundraising events	532	479

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
<u>Fundraising and publicity</u>						
Staging fundraising events	61	620	681	522	28	550
	61	620	681	522	28	SSW

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Operation of Dementia Cafe 2023	Support costs 2023	Total Operation of 2023	Dementia Cafe 2022
Staff costs	7,963		7,963	2,402
Rent	2,232		2,232	664
Admin	1,623		1,623	224
Insurance	266		266	191
Trips	115		115	240
Café operating costs	489		489	887
Training	369		369	241
Payroll charges	140		140	176
Transport	455		455	
Utilities	8,294		8,294	
Activities	136	-	136	
	<u>22,082</u>		<u>22,082</u>	<u>5,025</u>
Share of governance costs (see note 8)		480	480	
	<u>22,082</u>	<u>480</u>	<u>22,562</u>	<u>5,025</u>
Analysis by fund				
Unrestricted funds	6,038	480	6,518	2,981
Restricted funds	16,044		16,044	2,044
	<u>22,082</u>	<u>480</u>	<u>22,562</u>	<u>5,025</u>

8 Support costs

	Support costs	Governance costs	2023
Accountancy		480	480
		<u>480</u>	<u>480</u>
Analysed between Charitable activities		480	480
		<u>480</u>	<u>480</u>

Governance costs includes payments to the independent examiners of £480 (2022- £

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1
Employment costs	2023	2022
Wages and salaries	7,963	2,402

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	Incoming resources	Resources expended		Incoming resources	Resources expended	
COVID 19 Lottery	337	(337)				
National Survivor SBS Fund	500	(500)		-		
Freebridge Community Grant	750	(750)				
Donwham Market Town Council	1,000		1,000			1,000
NCF Grant	1,500	(145)	1,356		(1,356)	
The National Lottery Community Fund	5,450	(340)	5,109		(5,086)	23
NCF - Connecting Older People Fund				4,782		4,782
NCF - Jubilee Picnic				200	(150)	50
Peoples Health Lottery Grant				5,596	(4,105)	1,491
NCF Utilities				6,875	(5,967)	908
	<u>9,537</u>	<u>(2,072)</u>	<u>7,465</u>	<u>17,453</u>	<u>(16,664)</u>	<u>8,254</u>

Funding was received from a range of sources. The grants paid for salaries, accommodation and activity costs.

14 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	7,719	8,254	15,973	5,481	7,465	12,946
	<u>7,719</u>	<u>8,254</u>	<u>15,973</u>	<u>5,481</u>	<u>7,465</u>	<u>12,946</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

DOWNHAM DEMENTIA

England & Wales - Charity number 1195466

Accounts

Charity registration number 1195466

DOWNHAM DEMENTIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

DOWNHAM DEMENTIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Alfred R Ehlers J Westrop	(Appointed 10 August 2021) (Appointed 10 August 2021) (Appointed 10 August 2021)
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Charity number	1195466
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Principal address	16 Churchill Way Park Lane Estate Downham Market Norfolk PE38 9RS
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Accountants	Mapus-Smith & Lemmon LLP 48 King Street King's Lynn Norfolk PE30 1HE
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DOWNHAM DEMENTIA

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

DOWNHAM DEMENTIA

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the period ended 31 March 2022.

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 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 objectives of the charity are to preserve and protect good health among people with dementia, their families and carers, in Downham Market and the Surrounding Area, in particular but not exclusively, through the provision of a safe environment to hold regular meetings to provide stimulating experiences through recreation. Also to provide social trips and to give practical and emotional support, help and advice.

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

Achievements and performance

Downham Dementia has created a safe caring and positive environment for those diagnosed with the condition of Dementia and their care givers. Initially created in 2015 under the name Downham Dementia Support Association it initially ran once a month, extending to two with various organized social trips occurring. It also undertook community training events in the subject of Dementia. The Association was run by a management committee.

The need for the community based service grew and the decision was taken by the Committee to become a charity in 2021, and the three current trustees were chosen from the committee. The charity now runs four café sessions per month, alongside community social activities, and community fundraising events, at which the Charity is promoted. The Café's continue to offer friendship and activities and practical advice given where required.

Covid-19 halted the provision of café sessions, but the management committee switched its service to an on line/ phone one with appropriate home drop off service if required. The nature of dementia is such that it isolates individuals and it was critical to keep going during the period of pandemic to try and ensure that the isolation that was being experienced at that time was reduced.

Overall in terms of performance; the charity has grown steadily. The numbers attending have grown from six per month at the formation of the Association to over 100 per month currently, and Downham Dementia will continue its steady growth as funding permits. These activities will be led by the needs and wishes of those that attend and several options for future growth have been identified. In short the charity grew out of a need expressed by the community for such a service, and is largely run by members of the community providing a service which the community engages with.

The charity performance going forward will be evaluated in a number of ways i.e. through attendance and impact assessments using known tools to measure change.

Financial review

Incoming resources during the year amounted to £18,521, of which £9,537 is restricted and £8,984 is unrestricted. Resources expended on charitable activities in the year totalled £5,575, of which £2,150 is restricted and £3,425 is unrestricted. As at 31 March 2022, the charity held £7,387 in restricted funds and £5,559 in unrestricted funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Structure, governance and management

The charity was registered as a charitable incorporated organisation on 10 August 2021, number 1195466.

DOWNHAM DEMENTIA

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

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

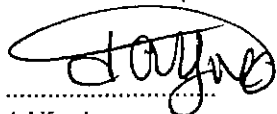
J Alfred	(Appointed 10 August 2021)
R Ehlers	(Appointed 10 August 2021)
J Westrop	(Appointed 10 August 2021)

Trustee recruitment is completed in line with the policy designed to attract trustees who can advance the aims and objectives of the charity. There is a recruitment pack in place detailing what is required of a Trustee, and potential Trustees are asked to complete a short application form and be interviewed by the Chair of Trustees. It is a Board decision as to who a Trustee may be.

The first Trustees were appointed by the previous management committee.

The senior official to whom the day to day management of the charity is delegated by the charity trustees is the café manager.

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



J Alfred
Chair

Date: 20-7-22

DOWNHAM DEMENTIA

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF DOWNHAM DEMENTIA FOR THE PERIOD ENDED 31 MARCH 2022

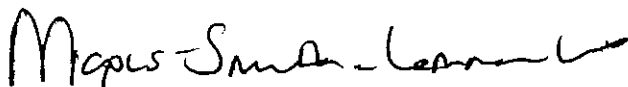
In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Downham Dementia for the period ended 31 March 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 25 February 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Downham Dementia and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Downham Dementia and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Downham Dementia has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Downham Dementia. You consider that Downham Dementia is exempt from the statutory audit requirement for the period, and is not required to obtain an independent examiner's report.}

We have not been instructed to carry out an audit or a review of the financial statements of Downham Dementia. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mapus-Smith & Lemmon LLP

Chartered Accountants



48 King Street
King's Lynn
Norfolk
PE30 1HE

DOWNHAM DEMENTIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	7,811	9,537	17,348
Charitable activities	4	694	-	694
Other trading activities	5	479	-	479
Total income		8,984	9,537	18,521
<u>Expenditure on:</u>				
Raising funds	6	522	28	550
Charitable activities	7	2,981	2,044	5,025
Total expenditure		3,503	2,072	5,575
Net income for the period/ Net movement in funds		5,481	7,465	12,946
Fund balances at 1 August 2021		-	-	-
Fund balances at 31 March 2022		5,481	7,465	12,946

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

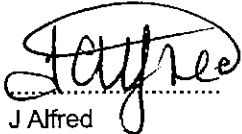
DOWNHAM DEMENTIA

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£
Current assets			
Cash at bank and in hand		12,946	
		<u>12,946</u>	
Net current assets			<u>12,946</u>
Income funds			
Restricted funds	11		7,465
Unrestricted funds			5,481
			<u>12,946</u>

The financial statements were approved by the Trustees on 20-7-22



J Alfred
Trustee

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Downham Dementia was registered as a charitable incorporated organisation on 10 August 2021 under charity number 1195466. The charity's principal address is 16 Churchill Way, Park Lane Estate, Downham Market, PE38 9RS.

1.1 Reporting period

The financial statements are presented for a period of less than 12 months as this is the first reporting period for the charity. There are no comparatives required.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. 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.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

1.4 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 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 charity.

1.5 Income

Income is recognised when the charity 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 charity 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.

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity 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.

1.6 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.

1.7 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.

1.8 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 charity 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 charity'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 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	£	£	£
Donations and gifts	7,811	-	7,811
Grants receivable	-	9,537	9,537
	<u>7,811</u>	<u>9,537</u>	<u>17,348</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

3	Donations and legacies	(Continued)	
	Grants receivable for core activities		
	Covid 19 Lottery (balance transferred)	-	337
	National Survivor SBS fund (balance transferred)	-	500
	Freebridge Community Grant	-	750
	Downham Market Town Council (balance transferred)	-	1,000
	NCF Grant	-	1,500
	The National Lottery Community Fund	-	5,450
		<u>-</u>	<u>9,537</u>
		<u>-</u>	<u>9,537</u>
4	Charitable activities		Dementia Café 2022 £
	Café income		694
			<u>694</u>
5	Other trading activities		Unrestricted funds 2022 £
	Fundraising events		479
			<u>479</u>
6	Raising funds	Unrestricted funds	Restricted funds
		2022	2022
		£	£
	<u>Fundraising and publicity</u>		
	Staging fundraising events	522	28
		<u>522</u>	<u>28</u>
		<u>522</u>	<u>28</u>
		<u>522</u>	<u>28</u>

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

7 Charitable activities

	Operation of Dementia Café 2022 £
Staff costs	2,402
Rent	664
Admin	224
Insurance	191
Trips	240
Café operating costs	887
Training	241
Payroll charges	176
	<u>5,025</u>
	<u>5,025</u>
	<u>5,025</u>
Analysis by fund	
Unrestricted funds	2,981
Restricted funds	2,044
	<u>5,025</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

9 Employees

The average monthly number of employees during the period was:

	2022 Number
	1
	<u>1</u>
Employment costs	2022 £
Wages and salaries	2,402
	<u>2,402</u>

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

DOWNHAM DEMENTIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

10 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement In funds		Movement in funds		
	Incoming resources £	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
COVID 19 Lottery	-	-	337	(337)	-
National Survivor SBS fund	-	-	500	(500)	-
Freebridge Community Grant	-	-	750	(750)	-
Downham Market Town Council	-	-	1,000	-	1,000
NCF Grant	-	-	1,500	(145)	1,355
The National Lottery Community Fund	-	-	5,450	(340)	5,110
	<u>-</u>	<u>-</u>	<u>9,537</u>	<u>(2,072)</u>	<u>7,465</u>

Funding was received from a range of sources. Covid 19 Lottery and SBS fund was obtained to fund the operation of the charity during lockdown. Freebridge Community grant supported Covid 19 activities and the transition out of Covid. The remaining grants pay for salaries, accommodation and activity costs.

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	12,946	-	12,946
	<u>12,946</u>	<u>-</u>	<u>12,946</u>

13 Related party transactions

There were no disclosable related party transactions during the period (- none).