

## **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

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

# DOWNHAK1 DEMENTIA

## LEGAL AND ADMINISTRATIVE INFORMATION

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### 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

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# DOWNHAM DEMENTIA

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# DOWNHAM DEMENTIA

## TRUSTEES' REPORT

*F-OR THE YEAR ENDED 31 MARCH 2023*

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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

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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

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### **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)

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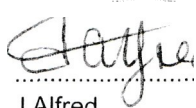
J Pike

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; ..!... .. ....“..: .. .....

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# DOWNHAM DEMENTIA

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOWNHAM DEMENTIA

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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 2023

		Unr°stricted funds 2023	R°stricted funds 2023	Total <b>2023</b> £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	<b>8,084</b>	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	<u>61</u>	<u>620</u>	<u>681</u>	<u>522</u>	<u>28</u>	<u>550</u>
Charitable activities	7	<u>6,518</u>	<u>16,044</u>	<u>22,562</u>	<u>2,981</u>	<u>2,044</u>	<u>5,025</u>
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		<b>2,238</b>	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

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

The financial statements were approved by the Trustees  
on

1 — \* 25

  
J Alfred  
Trustee

# DOWNHAM DEMENTIA

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# DOWNHAM DEMENTIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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

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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.

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# 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></u>	<u>17,453</u>	<u>17,453</u>	<u></u>	<u>9,537</u>	<u>9,537</u>

# DOWNHAM DEMENTIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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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

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## DOWNHAM DEMENTIA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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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
Rent	2,232		2,232
Admin	1,623		1,623
Insurance	266		266
Trips	115		115
Café operating costs	489		489
Training	369		369
Payroll charges	140		140
Transport	455		455
Utilities	8,294		8,294
Activities	136	-	136
	<u>22,082</u>		<u>22,082</u>
Share of governance costs (see note 8)		480	480
	<u>22,082</u>	<u>480</u>	<u>22,562</u>
Analysis by fund			
Unrestricted funds	6,038	480	6,518
Restricted funds	16,044		16,044
	<u>22,082</u>	<u>480</u>	<u>22,562</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- £

## 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.

# DO7/NHAM DEMENTIA

## 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).

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# DOWNHAM DEMENTIA

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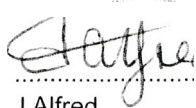
J Pike

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; ..!... .. ....“..: .. .....

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# DOWNHAM DEMENTIA

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOWNHAM DEMENTIA

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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 2023

		Unrestricted funds 2023	Restricted funds 2023	Total <b>2023</b> £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	<b>8,084</b>	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	<u>61</u>	<u>620</u>	<u>681</u>	<u>522</u>	<u>28</u>	<u>550</u>
Charitable activities	7	<u>6,518</u>	<u>16,044</u>	<u>22,562</u>	<u>2,981</u>	<u>2,044</u>	<u>5,025</u>
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		<b>2,238</b>	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

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

The financial statements were approved by the Trustees  
on

1 — \* 25

  
J Alfred  
Trustee

# DOWNHAM DEMENTIA

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# DOWNHAM DEMENTIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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

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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.

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# 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></u>	<u>17,453</u>	<u>17,453</u>	<u></u>	<u>9,537</u>	<u>9,537</u>

# DOWNHAM DEMENTIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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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

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## DOWNHAM DEMENTIA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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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
Rent	2,232		2,232
Admin	1,623		1,623
Insurance	266		266
Trips	115		115
Café operating costs	489		489
Training	369		369
Payroll charges	140		140
Transport	455		455
Utilities	8,294		8,294
Activities	136	-	136
	<u>22,082</u>		<u>22,082</u>
Share of governance costs (see note 8)		480	480
	<u>22,082</u>	<u>480</u>	<u>22,562</u>
Analysis by fund			
Unrestricted funds	6,038	480	6,518
Restricted funds	16,044		16,044
	<u>22,082</u>	<u>480</u>	<u>22,562</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- £

## 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.

# DO7/NHAM DEMENTIA

## 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).