

DEMENTIA CARING

England & Wales · Charity number 1199504

Details

Status Registered

Legal form CIO

Registered 2022-06-30

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

Contact

Address 6 Lanchester Close
Tamworth
Staffordshire
B79 8NG

Phone 07432516551

Email Hartlandclaire9@gmail.com

Website www.dementiacaring.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO:1 TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF PEOPLE LIVING WITH DEMENTIA AND THEIR CARERS IN TAMWORTH AND LICHFIELD AND SURROUNDING AREAS THROUGH A DAY CARE CENTRE THAT PROVIDES A SECURE AND ENRICHING ENVIRONMENT.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN TAMWORTH, LICHFIELD AND SURROUNDING AREAS OF THE IMPACT OF DEMENTIA ON INDIVIDUALS AND THEIR CARERS

Activities: The charity provides support to families living with dementia in the Tamworth and Lichfield areas

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£60,006	£30,769	-	-
2024-09-30	£22,876	£26,833	-	-
2023-09-30	£40,524	£18,693	-	-

Trustees

Name	Role	Appointed
Claire Hartland	Chair	2024-03-16
Annette Matthewson		2023-09-11
Bronwen Thomas		2025-07-07
Lynne Murfin		2023-09-11
Ruth Cook		2025-07-07
Steven Mead		2025-07-08

DEMENTIA CARING

England & Wales - Charity number 1199504

Accounts

CHARITY REGISTRATION NUMBER: 1199504

Dementia Caring
Unaudited Financial Statements
30 September 2025

CHARTWELLS ACCOUNTANTS LIMITED

Chartered accountants
217 Long Lane
Halesowen
West Midlands
B62 9JT

Dementia Caring

Financial Statements

Year ended 30 September 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17

Dementia Caring

Trustees' Annual Report

Year ended 30 September 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name Dementia Caring

Charity registration number 1199504

Principal office 6 Lanchesrer Close
Tamworth
Staffordshire
B79 8NG

The trustees

Mr B Coleman	(Resigned 7 July 2025)
Mrs A Matthewson	
Mrs L Murfin	
Mrs G Willis	(Resigned 7 July 2025)
Mr J Downie	(Resigned 8 July 2025)
Mrs C Hartland	
Miss A B Thomas	(Appointed 7 July 2025)
Mrs R F Cook	(Appointed 7 July 2025)
Mr S Mead	(Appointed 8 July 2025)

Independent examiner Mr Christopher Goldie BSc ACA
217 Long Lane
Halesowen
West Midlands
B62 9JT

Structure, governance and management

Dementia Caring is constituted as a Charitable Incorporated Organisation (CIO) with its principal office based in Staffordshire, England.

The affairs of the CIO are managed by a Board of six trustees. Decisions by the trustees are taken at regular meetings; or by resolution in writing (or electronic form), and in accordance with a majority.

The charity employs a Volunteer/Project Co-ordinator to manage the recruitment, coordination and deployment of volunteers. The day-to-day management of the Volunteer/Project Co-ordinator is overseen by the Chair of the Trustees. Regular reports of all the activities undertaken by the Volunteer/Project Co-ordinator are made to the full Board of Trustees.

Dementia Caring

Trustees' Annual Report *(continued)*

Year ended 30 September 2025

Objectives and activities

The charity's prime objectives are:

- To promote and protect the physical and mental health of people living with dementia and their carers in Tamworth and Lichfield and surrounding areas through a Day Care Centre that provides a secure and enriching environment.

- To advance the education of the public in Tamworth, Lichfield and surrounding areas of the impact of dementia on individuals and their carers

Achievements and performance

During the last twelve months the charity has continued to run both 3-hour week Time Out Clubs in Elford and Tamworth areas offering support to families living with dementia. The overall numbers of families being supported on a weekly basis has been increased to 16, in Elford and 12 in Tamworth, this is in line with an increase in the number of volunteers and families wishing to attend. We offer 2 free taster sessions prior to enrolling in the clubs.

The support has included a range of activities, such as exercise & movement, crafts, games, music and entertainment, for those with dementia and support for their caregivers in the form of respite, Yoga and regular input from dementia specialists through the NHS. Engagement of the groups in the local community has included several projects with Tamworth Castle, contributing to the Mercian flag unveiled to commemorate King Athelstan's 1100th birthday and creating hand painted tiled tables as part of the Unity Tables project.

Details of the operations of both Time Out Clubs can be found at: www.dementiacaring.org.uk

The charity has established two caregiver support groups in Lichfield and Tamworth. These groups meet monthly, offering caregivers the chance to connect with others, access relevant information and advice, and receive peer support. Volunteers also take part in the sessions, providing support and engaging activities for individuals with dementia who accompany their caregivers.

The charity has also set up a new web site (www.dementiaexchange.org.uk) that provides relevant and up-to-date information of support and activities for families living with dementia in Lichfield and Tamworth.

Other activities have included an annual Memorial Picnic to remember those who have been lost to dementia; attendance at locally based dementia awareness raising and volunteer recruitment events; fund raising activities including a quiz, raffles and a tombola. Liaison with local schools and community groups to raise awareness of dementia and its challenges.

Overall, the charity has created over 35 volunteering opportunities for people living in the Tamworth and Lichfield areas.

Financial review

The charity has a surplus of £31,487 in unrestricted activities at the end of the year. These reserves will be held to fund future activities and ensure the ongoing operation of the charity.

The charity also retains £15,500 in restricted reserves where funding has been received in advance to fund ongoing project work.

Dementia Caring
Trustees' Annual Report *(continued)*
Year ended 30 September 2025

The trustees' annual report was approved on 8 May 2026 and signed on behalf of the board of trustees by:

S. Mead.

Mr S Mead
Trustee

Dementia Caring

Independent Examiner's Report to the Trustees of Dementia Caring

Year ended 30 September 2025

I report to the trustees on my examination of the financial statements of Dementia Caring ('the charity') for the year ended 30 September 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 ('the Act').

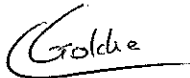
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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 accounts to be reached.



Mr Christopher Goldie BSc ACA
Independent Examiner

217 Long Lane
Halesowen
West Midlands
B62 9JT

Dementia Caring
Statement of Financial Activities
Year ended 30 September 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	6,235	35,690	41,925	11,642
Charitable activities	5	17,522	–	17,522	10,935
Other trading activities	6	559	–	559	299
Total income		<u>24,316</u>	<u>35,690</u>	<u>60,006</u>	<u>22,876</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	10,579	20,190	30,769	26,833
Total expenditure		<u>10,579</u>	<u>20,190</u>	<u>30,769</u>	<u>26,833</u>
Net income/(expenditure) and net movement in funds		<u>13,737</u>	<u>15,500</u>	<u>29,237</u>	<u>(3,957)</u>
Reconciliation of funds					
Total funds brought forward		17,874	–	17,874	21,831
Total funds carried forward		<u>31,611</u>	<u>15,500</u>	<u>47,111</u>	<u>17,874</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Dementia Caring
Statement of Financial Position
30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	294	345
Current assets			
Debtors	12	460	247
Cash at bank and in hand		47,137	18,309
		<u>47,597</u>	<u>18,556</u>
Creditors: amounts falling due within one year	13	780	1,027
Net current assets		<u>46,817</u>	<u>17,529</u>
Total assets less current liabilities		<u>47,111</u>	<u>17,874</u>
Net assets		<u>47,111</u>	<u>17,874</u>
Funds of the charity			
Restricted funds		15,500	–
Unrestricted funds		31,611	17,874
Total charity funds	15	<u>47,111</u>	<u>17,874</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 May 2026, and are signed on behalf of the board by:

S. Mead.

Mr S Mead
Trustee

Dementia Caring

Notes to the Financial Statements

Year ended 30 September 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Lanchester Close, Tamworth, Staffordshire, B79 8NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% reducing balance

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	6,235	–	6,235
Grants			
Grants receivable - Unrestricted	–	–	–
Grants receivable - Tamworth TOC (Restricted)	–	14,748	14,748
Grants receivable - The National Lottery Community Fund (Restricted)	–	18,000	18,000
Grants receivable - Staffordshire Together for Carers Service (Restricted)	–	942	942
Grants receivable - McCarthy and Stone (Restricted)	–	2,000	2,000
	<u>6,235</u>	<u>35,690</u>	<u>41,925</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	5,947	–	5,947

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable - Unrestricted	1,600	–	1,600
Grants receivable - Tamworth TOC (Restricted)	–	4,095	4,095
Grants receivable - The National Lottery Community Fund (Restricted)	–	–	–
Grants receivable - Staffordshire Together for Carers Service (Restricted)	–	–	–
Grants receivable - McCarthy and Stone (Restricted)	–	–	–
	<u>7,547</u>	<u>4,095</u>	<u>11,642</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	<u>17,522</u>	<u>17,522</u>	<u>10,935</u>	<u>10,935</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	<u>559</u>	<u>559</u>	<u>299</u>	<u>299</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Grants receivable	<u>10,579</u>	<u>20,190</u>	<u>30,769</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	<u>15,003</u>	<u>11,830</u>	<u>26,833</u>

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>650</u>	<u>650</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	19,209	18,010
Employer contributions to pension plans	389	334
Other employee benefits	56	77
	<u>19,654</u>	<u>18,421</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Total number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

11. Tangible fixed assets

	Equipment £
Cost	
At 1 October 2024 and 30 September 2025	<u>445</u>
Depreciation	
At 1 October 2024	100
Charge for the year	<u>51</u>
At 30 September 2025	<u>151</u>
Carrying amount	
At 30 September 2025	<u>294</u>
At 30 September 2024	<u>345</u>

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

12. Debtors

	2025	2024
	£	£
Prepayments and accrued income	460	247

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	780	780
Social security and other taxes	—	247
	<u>780</u>	<u>1,027</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £389 (2024: £334).

15. Analysis of charitable funds

Unrestricted funds

	At 1 October 202				At 30 September r 2025
	£	Income £	Expenditure £		£
General funds	17,874	24,316	(10,579)		31,611

	At 1 October 202				At 30 September 2024
	£	Income £	Expenditure £		£
General funds	14,096	18,781	(15,003)		17,874

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 October 2024	Income	Expenditure	At 30 September 2025
	£	£	£	£
Dementia Exchange	–	–	–	–
Tamworth TOC	–	14,748	(14,748)	–
The National Lottery Community Fund	–	18,000	(4,500)	13,500
Staffordshire Together for Carers Service	–	942	(942)	–
McCarthy and Stone	–	2,000	–	2,000
	<u>–</u>	<u>35,690</u>	<u>(20,190)</u>	<u>15,500</u>

	At 1 October 2023	Income	Expenditure	At 30 September 2024
	£	£	£	£
Dementia Exchange	7,735	–	(7,735)	–
Tamworth TOC	–	4,095	(4,095)	–
The National Lottery Community Fund	–	–	–	–
Staffordshire Together for Carers Service	–	–	–	–
McCarthy and Stone	–	–	–	–
	<u>7,735</u>	<u>4,095</u>	<u>(11,830)</u>	<u>–</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	294	–	294
Current assets	32,097	15,500	47,597
Creditors less than 1 year	(780)	–	(780)
Net assets	<u>31,611</u>	<u>15,500</u>	<u>47,111</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	346	–	346
Current assets	18,555	–	18,555
Creditors less than 1 year	(1,027)	–	(1,027)
Net assets	<u>17,874</u>	<u>–</u>	<u>17,874</u>

Dementia Caring
Management Information
Year ended 30 September 2025

The following pages do not form part of the financial statements.

Dementia Caring
Detailed Statement of Financial Activities
Year ended 30 September 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	6,235	5,947
Grants receivable - Unrestricted	–	1,600
Grants receivable - Tamworth TOC (Restricted)	14,748	4,095
Grants receivable - The National Lottery Community Fund (Restricted)	18,000	–
Grants receivable - Staffordshire Together for Carers Service (Restricted)	942	–
Grants receivable - McCarthy and Stone (Restricted)	2,000	–
	<u>41,925</u>	<u>11,642</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	17,522	10,935
Other trading activities		
Fundraising events	559	299
	<u>60,006</u>	<u>22,876</u>
Total income		
Expenditure		
Costs of raising donations and legacies		
Promotion costs	431	388
Sundry costs	2,244	2,517
Wages and salaries	19,209	18,010
Pension costs	389	334
Bank charges	56	77
Hire costs	4,305	2,322
Caregiver support	1,855	684
Printing, stationery and postage	279	690
Insurance	163	157
Motor vehicle expenses	199	68
Accounting fees	780	840
Legal and professional fees	744	650
Telephone	64	35
Depreciation	51	61
	<u>30,769</u>	<u>26,833</u>
Total expenditure	<u>30,769</u>	<u>26,833</u>
Net income/(expenditure)	<u>29,237</u>	<u>(3,957)</u>

DEMENTIA CARING

England & Wales - Charity number 1199504

Accounts

CHARITY REGISTRATION NUMBER: 1199504

Dementia Caring
Unaudited Financial Statements
30 September 2024

CHARTWELLS ACCOUNTANTS LIMITED

Chartered accountants
217 Long Lane
Halesowen
West Midlands
B62 9JT

Dementia Caring
Financial Statements
Year ended 30 September 2024

	Page
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Dementia Caring

Trustees' Annual Report *(continued)*

Year ended 30 September 2024

Achievements and performance

During the last twelve months the charity has continued to run its 3-hour weekly Time Out Club in Elford offering support to families living with dementia. The overall numbers of families being supported on a weekly basis has been increased from 12 to 16, in line with an increase in the number of volunteers involved.

The support has included a range of activities, such as exercise & movement, crafts, games, music and entertainment, for those with dementia and support for their caregivers in the form of respite, Yoga and regular input from dementia specialists.

In April 2024, the charity with funding from the UKSPF Prosperity Fund, launched a new Time Out Club in Tamworth. This has increased the overall support the charity has been able to offer to local families living with dementia as well as the creation of new volunteer opportunities for local people.

Details of the operations of both Time Out Clubs can be found at: www.dementiacaring.org.uk

Building on research conducted over the past 12 months in partnership with the Midlands University NHS Foundation Trust, the charity has established two caregiver support groups in Lichfield and Tamworth. These groups meet monthly, offering caregivers the chance to connect with others, access relevant information and advice, and receive peer support. Volunteers also take part in the sessions, providing support and engaging activities for individuals with dementia who accompany their caregivers.

The charity has also set up a new web site (www.dementiaexchange.org.uk) that provides relevant and up-to-date information of support and activities for families living with dementia in Lichfield and Tamworth.

Other activities have included an annual Memorial Picnic to remember those who have been lost to dementia; attendance at locally based dementia awareness raising and volunteer recruitment events; fund raising activities including an annual concert; and liaison with local schools and community groups to raise awareness of dementia and its challenges.

Overall, the charity has created over 35 volunteering opportunities for people living in the Tamworth and Lichfield areas.

Financial review

The charity has a surplus of £17,874 in unrestricted activities at the end of the year. These reserves will be held to fund future activities and ensure the ongoing operation of the charity.

During the year the charity had used all of the restricted funds retained in the previous year, being £7,735, which related to the Dementia Exchange project that finished in spring 2024. The charity received £4,095 in restricted funds for the Time Out Club during the year, all of these funds were used during the year. There were no restricted funds held at the end of the year.

Dementia Caring
Trustees' Annual Report *(continued)*
Year ended 30 September 2024

The trustees' annual report was approved on 5 June 2025 and signed on behalf of the board of trustees by:



Mr B Coleman
Trustee

Dementia Caring

Independent Examiner's Report to the Trustees of Dementia Caring

Year ended 30 September 2024

I report to the trustees on my examination of the financial statements of Dementia Caring ('the charity') for the year ended 30 September 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 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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 accounts to be reached.



Mr Christopher Goldie BSc ACA
Independent Examiner

217 Long Lane
Halesowen
West Midlands
B62 9JT

Dementia Caring
Statement of Financial Activities
Year ended 30 September 2024

	Note	Year to 30 Sep 24			Period from
		Unrestricted funds £	Restricted funds £	Total funds £	30 Jun 22 to 30 Sep 23 Total funds £
Income and endowments					
Donations and legacies	4	7,547	4,095	11,642	39,131
Charitable activities	5	10,935	–	10,935	–
Other trading activities	6	299	–	299	1,393
Total income		<u>18,781</u>	<u>4,095</u>	<u>22,876</u>	<u>40,524</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	15,003	11,830	26,833	18,693
Total expenditure		<u>15,003</u>	<u>11,830</u>	<u>26,833</u>	<u>18,693</u>
Net (expenditure)/income and net movement in funds		<u>3,778</u>	<u>(7,735)</u>	<u>(3,957)</u>	<u>21,831</u>
Reconciliation of funds					
Total funds brought forward		14,096	7,735	21,831	–
Total funds carried forward		<u>17,874</u>	<u>–</u>	<u>17,874</u>	<u>21,831</u>

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

The notes on pages 7 to 14 form part of these financial statements.

Dementia Caring
Statement of Financial Position
30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	345	406
Current assets			
Debtors	13	247	228
Cash at bank and in hand		18,309	21,955
		18,556	22,183
Creditors: amounts falling due within one year	14	1,027	758
Net current assets		17,529	21,425
Total assets less current liabilities		17,874	21,831
Net assets		17,874	21,831
Funds of the charity			
Restricted funds		—	7,735
Unrestricted funds		17,874	14,096
Total charity funds	16	17,874	21,831

These financial statements were approved by the board of trustees and authorised for issue on 5 Jun 25, and are signed on behalf of the board by:



Mr B Coleman
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Dementia Caring

Notes to the Financial Statements

Year ended 30 September 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 36 Ragley Close, Tamworth, B79 7SW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	5,947	–	5,947

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable - Unrestricted	1,600	–	1,600
Grants receivable - Dementia Exchange (Restricted)	–	–	–
Grants receivable - Tamworth TOC (Restricted)	–	4,095	4,095
	<u>7,547</u>	<u>4,095</u>	<u>11,642</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	12,171	–	12,171
Grants			
Grants receivable - Unrestricted	11,914	–	11,914
Grants receivable - Dementia Exchange (Restricted)	–	15,046	15,046
Grants receivable - Tamworth TOC (Restricted)	–	–	–
	<u>24,085</u>	<u>15,046</u>	<u>39,131</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	10,935	10,935	–	–

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	299	299	1,393	1,393

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	15,003	11,830	26,833

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

7. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	11,382	7,311	18,693

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	61	39
Operating lease rentals	2,322	2,150

9. Independent examination fees

	Year to 30 Sep 24 £	Period from 30 Jun 22 to 30 Sep 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	650	600

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 30 Sep 24 £	Period from 30 Jun 22 to 30 Sep 23 £
Wages and salaries	18,010	8,708
Employer contributions to pension plans	334	136
Other employee benefits	77	72
	18,421	8,916

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Total number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

12. Tangible fixed assets

	Equipment £
Cost	
At 1 October 2023 and 30 September 2024	445
Depreciation	
At 1 October 2023	39
Charge for the year	61
At 30 September 2024	<u>100</u>
Carrying amount	
At 30 September 2024	345
At 30 September 2023	<u>406</u>

13. Debtors

	2024 £	2023 £
Prepayments and accrued income	247	196
Other debtors	—	32
	<u>247</u>	<u>228</u>

The debtors above include the following amounts falling due after more than one year:

	2024 £	2023 £
Other debtors	—	32
	<u>—</u>	<u>32</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	780	720
Social security and other taxes	247	—
Other creditors - Barry Coleman	—	38
	<u>1,027</u>	<u>758</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £334 (2023: £136).

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 October 2023	Income £	Expenditure £	At 30 September 2024 £
General funds	14,096	18,781	(15,003)	17,874

	At 30 June 2022 £	Income £	Expenditure £	At 30 September 2023 £
General funds	–	25,478	(11,382)	14,096

Restricted funds

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
Dementia Exchange	7,735	–	(7,735)	–
Tamworth TOC	–	4,095	(4,095)	–
	<u>7,735</u>	<u>4,095</u>	<u>(11,830)</u>	<u>–</u>

	At 30 June 2022 £	Income £	Expenditure £	At 30 September 2023 £
Dementia Exchange	–	15,046	(7,311)	7,735
Tamworth TOC	–	–	–	–
	<u>–</u>	<u>15,046</u>	<u>(7,311)</u>	<u>7,735</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	346	346
Current assets	18,555	18,555
Creditors less than 1 year	(1,027)	(1,027)
Net assets	<u>17,874</u>	<u>17,874</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	407	407
Current assets	22,150	22,150
Creditors less than 1 year	(726)	(726)
Net assets	<u>21,831</u>	<u>21,831</u>

Dementia Caring
Management Information
Year ended 30 September 2024

The following pages do not form part of the financial statements.

Dementia Caring
Detailed Statement of Financial Activities
Year ended 30 September 2024

	Year to 30 Sep 24 £	Period from 30 Jun 22 to 30 Sep 23 £
Income and endowments		
Donations and legacies		
Donations	5,947	12,171
Grants receivable - Unrestricted	1,600	11,914
Grants receivable - Dementia Exchange (Restricted)	–	15,046
Grants receivable - Tamworth TOC (Restricted)	4,095	–
	<u>11,642</u>	<u>39,131</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	10,935	–
Other trading activities		
Fundraising events	299	1,393
	<u>22,876</u>	<u>40,524</u>
Total income		
Expenditure		
Costs of raising donations and legacies		
Promotion costs	388	480
Sundry costs	2,517	2,654
Wages and salaries	18,010	8,708
Pension costs	334	136
Bank charges	77	72
Hire costs	2,322	2,150
Caregiver support	684	473
Printing, stationery and postage	690	1,532
Insurance	157	190
Motor vehicle expenses	68	130
Accounting fees	840	720
Legal and professional fees	650	1,374
Telephone	35	35
Depreciation	61	39
	<u>26,833</u>	<u>18,693</u>
Total expenditure	<u>26,833</u>	<u>18,693</u>
Net (expenditure)/income	<u>(3,957)</u>	<u>21,831</u>

DEMENTIA CARING

England & Wales - Charity number 1199504

Accounts

CHARITY REGISTRATION NUMBER: 1199504

Dementia Caring
Unaudited Financial Statements
30 September 2023

CHARTWELLS ACCOUNTANTS LIMITED

Chartered accountants
217 Long Lane
Halesowen
West Midlands
B62 9JT

Dementia Caring
Financial Statements

Period from 30 June 2022 to 30 September 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	14

Dementia Caring

Trustees' Annual Report

Period from 30 June 2022 to 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the period ended 30 September 2023.

Reference and administrative details

Registered charity name Dementia Caring
Charity registration number 1199504
Principal office 36 Ragley Close
Tamworth
B79 7SW

The trustees

Mr B Coleman	(Appointed 1 September 2022)
Mrs A Matthewson	(Appointed 11 September 2023)
Mrs L Murfin	(Appointed 11 September 2023)
Mrs G Willis	(Appointed 1 September 2022)
Mr J Downie	(Appointed 1 September 2022)

Independent examiner Mr Christopher Goldie BSc ACA
217 Long Lane
Halesowen
West Midlands
B62 9JT

Structure, governance and management

Dementia Caring is constituted as a Charitable Incorporated Organisation (CIO) with its principal office based in Staffordshire, England.

The affairs of the CIO are managed by a Board of six trustees. Decisions by the trustees are taken at regular meetings; or by resolution in writing (or electronic form), and in accordance with a majority.

The charity employs a Volunteer/Project Co-ordinator to manage the recruitment, coordination and deployment of volunteers. The day-to-day management of the Volunteer/Project Co-ordinator is overseen by the Chair of the Trustees. Regular reports of all the activities undertaken by the Volunteer/Project Co-ordinator are made to the full Board of Trustees.

Objectives and activities

The charity's prime objectives are:

- To promote and protect the physical and mental health of people living with dementia and their carers in Tamworth and Lichfield and surrounding areas through a Day Care Centre that provides a secure and enriching environment.
- To advance the education of the public in Tamworth, Lichfield and surrounding areas of the impact of dementia on individuals and their carers

Dementia Caring

Trustees' Annual Report *(continued)*

Period from 30 June 2022 to 30 September 2023

Achievements and performance

Since inception in June 2022, the charity has established a 3 hour once-a-week Time Out Club offering support to families living with dementia. The club is run by a team of volunteers, many of whom are ex-caregivers, and provides a range of activity for those with dementia including crafts, games, exercise and movement and music. The TOC also offers a weekly session of Yoga to the caregivers. All of the details can be found at www.dementiacaring.org.uk

Alongside the TOC, the charity has also established a network enabling caregivers the opportunity to gain information and share experiences leading to the development of expertise and best practice in caring for family member or friend with dementia.

Since April 2023, the charity has also undertaken an action-research project, in association with the Midlands University NHS Foundation Trust Partnership, to identify and seek to address the many challenges faced by families living with dementia.

The Charity has also created over 25 volunteer opportunities for people living in the Lichfield and Tamworth areas.

Financial review

The charity has made a surplus of £14,096 in unrestricted activities for the period. These reserves will be held to fund future activities and ensure the ongoing operation of the charity.

The charity also retains £7,735 of restricted reserves where funding has been received in advance to fund ongoing project work.

The trustees' annual report was approved on 6 February 2024 and signed on behalf of the board of trustees by:

Mr B Coleman
Trustee

Virtual Cabinet Portal Digital Signatures

Digital Signature Verification

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<https://www.virtualcabinetportal.com/VerifySignedDocument>

Signature Dates and Times

All dates and times shown in the signatures below are expressed in Coordinated Universal Time (UTC), which is generally equivalent to GMT.

You can find out more about UTC at the following web page:

<http://www.virtualcabinetportal.com/WhatsUTC>

Signature 1

Signed by Barry Coleman using authentication code Y3N4JsKjTnpRU3JWaA== at IP address 104.28.89.22, on 2024/02/06 20:00:32 Z.

Barry Coleman's e-mail address is: barry.coleman@hotmail.co.uk.

Dementia Caring

Independent Examiner's Report to the Trustees of Dementia Caring

Period from 30 June 2022 to 30 September 2023

I report to the trustees on my examination of the financial statements of Dementia Caring ('the charity') for the period ended 30 September 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 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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 accounts to be reached.



Mr Christopher Goldie BSc ACA
Independent Examiner

217 Long Lane
Halesowen
West Midlands
B62 9JT

Dementia Caring

Statement of Financial Activities

Period from 30 June 2022 to 30 September 2023

		Period from 30 Jun 22 to 30 Sep 23		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	24,085	15,046	39,131
Other trading activities	5	1,393	—	1,393
Total income		<u>25,478</u>	<u>15,046</u>	<u>40,524</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	11,382	7,311	18,693
Total expenditure		<u>11,382</u>	<u>7,311</u>	<u>18,693</u>
Net Income and net movement in funds		<u>14,096</u>	<u>7,735</u>	<u>21,831</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>14,096</u>	<u>7,735</u>	<u>21,831</u>

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

The notes on pages 6 to 12 form part of these financial statements.

Dementia Caring
Statement of Financial Position
30 September 2023

	Note	30 Sep 23 £
Fixed assets		
Tangible fixed assets	11	406
Current assets		
Debtors	12	228
Cash at bank and in hand		21,955
		<u>22,183</u>
Creditors: amounts falling due within one year	13	758
Net current assets		<u>21,425</u>
Total assets less current liabilities		<u>21,831</u>
Net assets		<u>21,831</u>
Funds of the charity		
Restricted funds		7,735
Unrestricted funds		14,096
Total charity funds	15	<u>21,831</u>

These financial statements were approved by the board of trustees and authorised for issue on 6 Feb 24, and are signed on behalf of the board by:

Mr B Coleman
Trustee

The notes on pages 6 to 12 form part of these financial statements.

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Signature 1

Signed by Barry Coleman using authentication code Y3N4JskJTnpRU3JWaA== at IP address 104.28.89.22, on 2024/02/06 20:00:55 Z.

Barry Coleman's e-mail address is: barry.coleman@hotmail.co.uk.

Dementia Caring

Notes to the Financial Statements

Period from 30 June 2022 to 30 September 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 36 Ragley Close, Tamworth, B79 7SW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Dementia Caring

Notes to the Financial Statements *(continued)*

Period from 30 June 2022 to 30 September 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Dementia Caring

Notes to the Financial Statements *(continued)*

Period from 30 June 2022 to 30 September 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Dementia Caring

Notes to the Financial Statements *(continued)*

Period from 30 June 2022 to 30 September 2023

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	12,171	—	12,171

Dementia Caring

Notes to the Financial Statements *(continued)*

Period from 30 June 2022 to 30 September 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable - Unrestricted	11,914	–	11,914
Grants receivable - Dementia Exchange (Restricted)	–	15,046	15,046
	<u>24,085</u>	<u>15,046</u>	<u>39,131</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	<u>1,393</u>	<u>1,393</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>11,382</u>	<u>7,311</u>	<u>18,693</u>

7. Net Income

Net Income is stated after charging/(crediting):

	30 Sep 23
	£
Depreciation of tangible fixed assets	39
Operating lease rentals	<u>2,150</u>

8. Independent examination fees

	Period from
	30 Jun 22 to
	30 Sep 23
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>

Dementia Caring

Notes to the Financial Statements *(continued)*

Period from 30 June 2022 to 30 September 2023

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 30 Jun 22 to 30 Sep 23 £
Wages and salaries	8,708
Employer contributions to pension plans	136
Other employee benefits	72
	<u>8,916</u>

The average head count of employees during the period was 1. The average number of full-time equivalent employees during the period is analysed as follows:

	30 Sep 23 No.
Total number of staff	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

11. Tangible fixed assets

	Equipment £
Cost	
At 30 June 2022	—
Additions	445
At 30 September 2023	<u>445</u>
Depreciation	
At 30 June 2022	—
Charge for the period	39
At 30 September 2023	<u>39</u>
Carrying amount	
At 30 September 2023	<u>406</u>

12. Debtors

	30 Sep 23 £
Prepayments and accrued income	196
Other debtors	32
	<u>228</u>

Dementia Caring

Notes to the Financial Statements *(continued)*

Period from 30 June 2022 to 30 September 2023

12. Debtors *(continued)*

The debtors above include the following amounts falling due after more than one year:

	30 Sep 23
	£
Other debtors	32
	<u>32</u>

13. Creditors: amounts falling due within one year

	30 Sep 23
	£
Accruals and deferred income	720
Other creditors - Barry Coleman	38
	<u>758</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £136.

15. Analysis of charitable funds

Unrestricted funds

	At 30 June 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
General funds	—	25,478	(11,382)	14,096
	<u>—</u>	<u>25,478</u>	<u>(11,382)</u>	<u>14,096</u>

Restricted funds

	At 30 June 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
Dementia Exchange	—	15,046	(7,311)	7,735
	<u>—</u>	<u>15,046</u>	<u>(7,311)</u>	<u>7,735</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	407	407
Current assets	22,150	22,150
Creditors less than 1 year	(726)	(726)
Net assets	<u>21,831</u>	<u>21,831</u>

Dementia Caring

Management Information

Period from 30 June 2022 to 30 September 2023

The following pages do not form part of the financial statements.

Dementia Caring

Detailed Statement of Financial Activities

Period from 30 June 2022 to 30 September 2023

	Period from 30 Jun 22 to 30 Sep 23 £
Income and endowments	
Donations and legacies	
Donations	12,171
Grants receivable - Unrestricted	11,914
Grants receivable - Dementia Exchange (Restricted)	15,046
	<u>39,131</u>
Other trading activities	
Fundraising events	1,393
	<u>40,524</u>
Total income	<u>40,524</u>
Expenditure	
Costs of raising donations and legacies	
Promotional costs	480
Sundry costs	2,654
Wages and salaries	8,708
Pension costs	136
Bank charges	72
Hire costs	2,150
Caregiver support	473
Printing, postage and stationery	1,532
Insurance	190
Motor vehicle expenses	130
Accounting fees	720
Legal and professional fees	1,374
Telephone	35
Depreciation	39
	<u>18,693</u>
Total expenditure	<u>18,693</u>
Net income	<u>21,831</u>
