

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

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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
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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	650	650

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
	19,654	18,421

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 No.	2024 No.
Total number of staff	1	1

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	445
Depreciation	
At 1 October 2024	100
Charge for the year	51
At 30 September 2025	151
Carrying amount	
At 30 September 2025	294
At 30 September 2024	345

Dementia Caring

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

12. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>460</u>	<u>247</u>

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	780	780
Social security and other taxes	<u>—</u>	<u>247</u>
	<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 2024	Income	Expenditure	At 30 September 2025
	£	£	£	£
General funds	<u>17,874</u>	<u>24,316</u>	<u>(10,579)</u>	<u>31,611</u>

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

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>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	<u>17,522</u>	<u>10,935</u>
Other trading activities		
Fundraising events	<u>559</u>	<u>299</u>
Total income	<u>60,006</u>	<u>22,876</u>
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>