

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
DEMENTIA FRIENDLY ALTON CIO**

Mrs Caroline Scull BA FCCA  
B20 Ltd  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

## **DEMENTIA FRIENDLY ALTON CIO**

### **Contents of the Financial Statements for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 7</b>
<b>Detailed Statement of Financial Activities</b>	<b>8</b>

# DEMENTIA FRIENDLY ALTON CIO

## Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The aim of Dementia Friendly Alton CIO is to promote social inclusion for the public benefit of those diagnosed with dementia and their carers in Alton and the surrounding area.

The Charity aims to raise public awareness of the issues affecting people living with dementia and their families by providing and promoting support and information, education and forums and other events to encourage the community to be more accepting of and confident in engagement, and to adapt services and facilities to meet their needs

The Charity aims to support the increase of and co-ordinate opportunities for people affected by dementia to engage with the community socially and for recreation with support groups, meeting centres and other dementia friendly activities in the area

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1292095

#### Principal address

Alton Assembly Rooms  
High Street  
Alton  
GU34 1BA

#### Trustees

K Murrell (appointed 21.6.23)  
D Watson (appointed 21.6.23)  
J Ward (appointed 21.6.23)  
K Snelling (appointed 21.6.23)

#### Independent Examiner

Mrs Caroline Scull BA FCCA  
Mrs Caroline Scull BA FCCA  
B20 Ltd  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on 22 Aug 2024 and signed on its behalf by:

Trustee

**Independent Examiner's Report to the Trustees of  
DEMENTIA FRIENDLY ALTON CIO**

**Independent examiner's report to the trustees of DEMENTIA FRIENDLY ALTON CIO**

I report to the charity trustees on my examination of the accounts of DEMENTIA FRIENDLY ALTON CIO (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Mrs Caroline Scull BA FCCA

Mrs Caroline Scull BA FCCA  
B20 Ltd  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: 30/9/2024

# **DEMENTIA FRIENDLY ALTON CIO**

## **Statement of Financial Activities for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		80,188	29,798	109,986
Other trading activities	2	8,223	9,458	17,681
<b>Total</b>		<u>88,411</u>	<u>39,256</u>	<u>127,667</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Group Activities				
		<u>58,777</u>	<u>11,543</u>	<u>70,320</u>
<b>NET INCOME</b>		29,634	27,713	57,347
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		34,987	-	34,987
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>64,621</u></u>	<u><u>27,713</u></u>	<u><u>92,334</u></u>

**DEMENTIA FRIENDLY ALTON CIO****Balance Sheet  
31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	4	9,648	8,124	17,772
<b>CURRENT ASSETS</b>				
Cash at bank		54,972	19,590	74,562
<b>NET CURRENT ASSETS</b>		<u>54,972</u>	<u>19,590</u>	<u>74,562</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		64,620	27,714	92,334
<b>NET ASSETS</b>		<u>64,620</u>	<u>27,714</u>	<u>92,334</u>
<b>FUNDS</b>	5			
Unrestricted funds				64,621
Restricted funds				<u>27,713</u>
<b>TOTAL FUNDS</b>				<u>92,334</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
22 May 2024 and were signed on its behalf by:

  
.....  
Trustee

## DEMENTIA FRIENDLY ALTON CIO

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
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##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

# **DEMENTIA FRIENDLY ALTON CIO**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2024**

### **2. OTHER TRADING ACTIVITIES**

	£
Activities and events	8,223
Room Hire	9,458
	<u>17,681</u>

### **3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024.

### **4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	-	4,074	-	4,074
Additions	5,890	7,883	6,186	19,959
	<u>5,890</u>	<u>11,957</u>	<u>6,186</u>	<u>24,033</u>
At 31 March 2024	5,890	11,957	6,186	24,033
<b>DEPRECIATION</b>				
At 1 April 2023	-	1,018	-	1,018
Charge for year	1,473	2,223	1,547	5,243
	<u>1,473</u>	<u>3,241</u>	<u>1,547</u>	<u>6,261</u>
At 31 March 2024	1,473	3,241	1,547	6,261
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>4,417</u>	<u>8,716</u>	<u>4,639</u>	<u>17,772</u>

### **5. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	34,987	(17,224)	17,763
Designated - Meeting Centre	-	33,858	33,858
Designated - Driving Miss Daisy	-	13,000	13,000
	<u>34,987</u>	<u>29,634</u>	<u>64,621</u>
<b>Restricted funds</b>			
Restricted - Meeting Centre	-	27,713	27,713
	<u>34,987</u>	<u>57,347</u>	<u>92,334</u>
<b>TOTAL FUNDS</b>	<u>34,987</u>	<u>57,347</u>	<u>92,334</u>

## DEMENTIA FRIENDLY ALTON CIO

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,484	(35,708)	(17,224)
Designated - Meeting Centre	56,927	(23,069)	33,858
Designated - Driving Miss Daisy	13,000	-	13,000
	<hr/>	<hr/>	<hr/>
	88,411	(58,777)	29,634
<b>Restricted funds</b>			
Restricted - Meeting Centre	39,256	(11,543)	27,713
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <hr/> 127,667	<hr/> <hr/> (70,320)	<hr/> <hr/> 57,347

#### 6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**DEMENTIA FRIENDLY ALTON CIO**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	23,262
Grants	86,724
	<hr/>
	109,986

**Other trading activities**

Activities and events	8,223
Room Hire	9,458
	<hr/>
	17,681

<b>Total incoming resources</b>	<hr/> 127,667
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**EXPENDITURE**

**Charitable activities**

Meeting Centre running costs	27,994
Insurance	1,198
Administration expenses	2,147
Advertising	1,272
Group activities	23,922
Outside spaces and activities	8,544
Plant and machinery	1,473
Fixtures and fittings	2,223
Computer equipment	1,547
	<hr/>
	70,320

Total resources expended	<hr/> 70,320
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<b>Net income</b>	<hr/> <hr/> 57,347
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