

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
DEMENTIA FRIENDLY ALTON CIO**

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

DEMENTIA FRIENDLY ALTON CIO

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DEMENTIA FRIENDLY ALTON CIO

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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
D Watson
J Ward
K Snelling
D Parr (appointed 28.8.24)

Independent Examiner

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

Approved by order of the board of trustees on30/11/2025..... and signed on its behalf by:

Trustee



KAREN MURRELL

**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 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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: 3/12/2025

DEMENTIA FRIENDLY ALTON CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		151,726	204,200	355,926	109,986
Other trading activities	2	<u>11,146</u>	<u>65,776</u>	<u>76,922</u>	<u>17,681</u>
Total		<u>162,872</u>	<u>269,976</u>	<u>432,848</u>	<u>127,667</u>
EXPENDITURE ON					
Charitable activities					
Group Activities		112,582	-	112,582	70,320
Assembly Rooms refurbishment		-	178,263	178,263	-
Meeting Centre running costs		16,884	41,860	58,744	-
Other		<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>-</u>
Total		<u>130,666</u>	<u>220,123</u>	<u>350,789</u>	<u>70,320</u>
NET INCOME		32,206	49,853	82,059	57,347
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>64,621</u>	<u>27,713</u>	<u>92,334</u>	<u>34,987</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>96,827</u></u>	<u><u>77,566</u></u>	<u><u>174,393</u></u>	<u><u>92,334</u></u>

The notes form part of these financial statements

DEMENTIA FRIENDLY ALTON CIO

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	5	7,749	5,580	13,329	17,773
CURRENT ASSETS					
Cash at bank		119,678	71,986	191,664	74,561
CREDITORS					
Amounts falling due within one year	6	(30,600)	-	(30,600)	-
NET CURRENT ASSETS		<u>89,078</u>	<u>71,986</u>	<u>161,064</u>	<u>74,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,827</u>	<u>77,566</u>	<u>174,393</u>	<u>92,334</u>
NET ASSETS		<u>96,827</u>	<u>77,566</u>	<u>174,393</u>	<u>92,334</u>
FUNDS	7				
Unrestricted funds				96,827	64,621
Restricted funds				<u>77,566</u>	<u>27,713</u>
TOTAL FUNDS				<u>174,393</u>	<u>92,334</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/11/2025 and were signed on its behalf by:

.....
Trustee KAREN WILKIN

The notes form part of these financial statements

DEMENTIA FRIENDLY ALTON CIO

Notes to the Financial Statements for the Year Ended 31 March 2025

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

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 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Activities and events	4,776	8,223
Room Hire	<u>72,146</u>	<u>9,458</u>
	<u>76,922</u>	<u>17,681</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Meeting Centre and Activities	2	-
Caretaker	<u>1</u>	<u>-</u>
	<u>3</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>5,890</u>	<u>11,958</u>	<u>6,186</u>	<u>24,034</u>
DEPRECIATION				
At 1 April 2024	1,473	3,241	1,547	6,261
Charge for year	<u>1,104</u>	<u>2,180</u>	<u>1,160</u>	<u>4,444</u>
At 31 March 2025	<u>2,577</u>	<u>5,421</u>	<u>2,707</u>	<u>10,705</u>
NET BOOK VALUE				
At 31 March 2025	<u>3,313</u>	<u>6,537</u>	<u>3,479</u>	<u>13,329</u>
At 31 March 2024	<u>4,417</u>	<u>8,717</u>	<u>4,639</u>	<u>17,773</u>

DEMENTIA FRIENDLY ALTON CIO

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	<u>30,600</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	17,763	7,865	25,628
Designated - Meeting Centre	33,858	32,569	66,427
Designated - Supporting Attendance	<u>13,000</u>	<u>(8,228)</u>	<u>4,772</u>
Restricted funds	64,621	32,206	96,827
Restricted - Assembly Rooms			
	<u>27,713</u>	<u>49,853</u>	<u>77,566</u>
TOTAL FUNDS	<u>92,334</u>	<u>82,059</u>	<u>174,393</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,886	(79,021)	7,865
Designated - Meeting Centre	74,482	(41,913)	32,569
Designated - Supporting Attendance	<u>1,504</u>	<u>(9,732)</u>	<u>(8,228)</u>
Restricted funds	162,872	(130,666)	32,206
Restricted - Assembly Rooms			
	<u>269,976</u>	<u>(220,123)</u>	<u>49,853</u>
TOTAL FUNDS	<u>432,848</u>	<u>(350,789)</u>	<u>82,059</u>

DEMENTIA FRIENDLY ALTON CIO

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

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

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

DEMENTIA FRIENDLY ALTON CIO

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Grants	14,263	23,262
	<u>341,663</u>	<u>86,724</u>
	355,926	109,986
Other trading activities		
Activities and events		
Room Hire	4,776	8,223
	<u>72,146</u>	<u>9,458</u>
	<u>76,922</u>	<u>17,681</u>
Total incoming resources	432,848	127,667
EXPENDITURE		
Charitable activities		
Meeting Centre running costs	53,353	27,994
Meeting Centre refurbishment	177,326	-
Insurance	2,625	1,198
Administration expenses	615	2,147
Advertising	2,841	1,272
Group activities	108,385	32,466
Plant and machinery	1,104	1,473
Fixtures and fittings	2,180	2,223
Computer equipment	<u>1,160</u>	<u>1,547</u>
	349,589	70,320
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,200</u>	<u>-</u>
Total resources expended	<u>350,789</u>	<u>70,320</u>
Net income	<u><u>82,059</u></u>	<u><u>57,347</u></u>

This page does not form part of the statutory financial statements