

Charity registration number 1206634 (England and Wales)

**ALL SORTS DEMENTIA GROUP CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2025**

# ALL SORTS DEMENTIA GROUP CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ryan O'Sullivan Chloe Leadbitter Emma Kenneally	
<b>Senior management</b>	Kelly Felton	Chief Executive Officer
<b>Charity number (England and Wales)</b>	1206634	
<b>Principal address</b>	25 Russell Francis Way Takeley Bishop's Stortford Hertfordshire CM22 6FQ	
<b>Independent examiner</b>	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	
<b>Bankers</b>	Santander UK plc Santander Business Banking Operations Sunderland SR43 4FW	

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# ALL SORTS DEMENTIA GROUP CIO

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# ALL SORTS DEMENTIA GROUP CIO

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the 14 month period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Objectives and activities**

The charity's objects are to relieve the needs and promote the physical and mental health of people living with mild to moderate dementia and their carers, for the public benefit, by providing Cognitive Stimulation Therapy and activity groups.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

- Taking part in Arts in East Herts, providing two autumnal floristry workshops for people with dementia which were full and a great success.
- All support staff completing full training with The Contented Dementia Trust and applying this new way of working to our sessions.
- Being Charity of the year for Hertfordshire Golf Club.
- Holding an art and poetry exhibition in Bishops Stortford displaying the work of the groups for dementia action week.
- Securing support from Memory Scents for group activities and partnership working.
- Securing National Lottery funding as well as a Herts Community Foundation grant.

#### **Financial review**

All Sorts Dementia Group CIO was registered as a charity on 22 January 2024 following its conversion from being a Community Interest Company and the results in the first period of accounts as a charity cover a period of just over 14 months ended on 31 March 2025. The charity's income in the period was £171,725 and the expenditure was £146,930. After deducting the brought forward overdrawn reserves, the charity has reserves carried forward at the end of the period of £9,676, of which £6,325 are restricted and £3,351 are unrestricted.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves are below this at the period end but the results for the first period as a charity have been encouraging and the Trustees believe that the reserves can be built to that level in the next few years.

# ALL SORTS DEMENTIA GROUP CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 MARCH 2025**

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### Plans for future periods

- We would like to run quarterly family days whereby people with dementia and their loved ones can attend a social afternoon with musical entertainment at a weekend with a 'carers corner' for family members to ask questions, ask for referrals and signposting. Following on from qualitative data we have taken our members feel that social time with their loved ones has become increasingly hard for many of them and they would like to feel that they could have this in a supportive environment.
- To apply for funding that will enable cost to members to attend the group to be brought down.
- To ensure that every group ends with a musical session after lunch in order to act upon the research and data we have collected regarding music and symptom relief in dementia and how this impacts feelings of positivity which continue for loved ones at home following the groups.

### Structure, governance and management

All Sorts Dementia Group is a Charitable Incorporated Organisation (CIO) which was registered as a charity with the Charity Commission in England and Wales on 22 January 2024 (charity registration number 1206634).

The trustees who served during the period and up to the date of signature of the financial statements were:

Ryan O'Sullivan	(Appointed 22 January 2024)
Chloe Leadbitter	(Appointed 22 January 2024)
Emma Kenneally	(Appointed 22 January 2024)

### Recruitment and appointment of trustees

The charity's constitution requires a minimum of 3 charity trustees and a maximum of 12.

New trustees must be appointed by a resolution passed at a properly convened meeting of the trustees. In selecting individuals for appointment as trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Day to day operations are delegated to our Chief Executive Officer.

None of the trustees has any beneficial interest in the charity.

The trustees' report was approved by the Board of Trustees.

*RO Sullivan*

Ryan O'Sullivan  
**Trustee**

12 November 2025

# ALL SORTS DEMENTIA GROUP CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ALL SORTS DEMENTIA GROUP CIO

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I report to the trustees on my examination of the financial statements of All Sorts Dementia Group CIO (the charity) for the period ended 31 March 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.

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Gary Howard FCA**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE  
25 November 2025

# ALL SORTS DEMENTIA GROUP CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Income from:</b>				
Donations and legacies	3	19,130	-	19,130
Charitable activities	4	121,015	31,580	152,595
<b>Total income</b>		140,145	31,580	171,725
<b>Expenditure on:</b>				
Charitable activities	5	121,675	25,255	146,930
<b>Total expenditure</b>		121,675	25,255	146,930
<b>Net income and movement in funds</b>		18,470	6,325	24,795
<b>Reconciliation of funds:</b>				
Transfer from All Sorts Dementia Group CIC at 22 January 2024		(15,119)	-	(15,119)
<b>Fund balances at 31 March 2025</b>		3,351	6,325	9,676

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

# ALL SORTS DEMENTIA GROUP CIO

## BALANCE SHEET

AS AT 31 MARCH 2025

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	Notes	2025 £	£
<b>Current assets</b>			
Cash at bank and in hand		12,306	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(2,630)	
		<hr/>	
<b>Net current assets</b>			9,676
			<hr/>
<b>The funds of the charity</b>			
Restricted income funds	<b>12</b>		6,325
Unrestricted funds	<b>13</b>		3,351
			<hr/>
			9,676
			<hr/>

The financial statements were approved by the trustees on 12 November 2025

*RO Sullivan*

Ryan O'Sullivan  
Trustee



# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

All Sorts Dementia Group CIO is a Charitable Incorporated Organisation.

##### 1.1 Reporting period

The reporting period for the charity is a longer than one year so that it covers the period from the charity's registration on 22 January 2024 to the desired regular year end of 31 March 2025.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure all relates to the principal activity of the charity.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £
Donations and gifts	19,130

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025
<b>Charitable activities</b>			
Income from activities	120,434	-	120,434
Grants received	581	31,580	32,161
	<u>121,015</u>	<u>31,580</u>	<u>152,595</u>

#### Performance related grants analysis

	Charitable activities 2025 £
National Lottery Community Fund	20,000
East Herts Council	3,580
Hertfordshire County Council	5,000
National Academy for Social Prescribing	2,000
Ware Town Council	1,000
Other	581
	<u>32,161</u>

# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	Charitable activities 2025 £
<b>Direct costs</b>	
Staff costs	15,474
Support workers costs	64,421
Activity costs	44,600
Venue costs	16,762
Training	593
Insurance	521
IT, software and computer costs	1,630
Office costs	859
Advertising and marketing	674
Professional fees	376
Governance costs	1,020
	<hr/>
	146,930
	<hr/>
<b>Analysis by fund</b>	
Unrestricted funds	121,675
Restricted funds	25,255
	<hr/>
	146,930
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### 6 Net movement in funds

2025  
£

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's independent examiner:

- for the independent examination of the charity's financial statements	1,020
- for other financial services	45

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the period was:

	2025 Number
Charity staff	4

#### Employment costs

	2025 £
Wages and salaries	15,080
Other pension costs	394
	15,474

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Creditors: amounts falling due within one year

	2025 £
Trade creditors	1,174
Accruals and deferred income	1,456
	2,630

### 11 Retirement benefit schemes

	2025 £
Defined contribution schemes	
Charge to Statement of Financial Activities in respect of defined contribution schemes	394

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 22 January 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
National Lottery Community Fund	-	20,000	(18,675)	1,325
Arts Sessions Fund	-	2,580	(2,580)	-
Choir Sessions Fund	-	3,000	(3,000)	-
Arts in East Herts Fund	-	1,000	(1,000)	-
Music Therapy Fund	-	5,000	-	5,000
	<u>-</u>	<u>31,580</u>	<u>(25,255)</u>	<u>6,325</u>

National Lottery Community Fund is for adapted sports and physical exercise programmes including pilates and movement sessions.

Arts Sessions Fund is for multi generation arts sessions and is funded by a grant from East Herts Council.

Choir Sessions Fund is funded by grants from Ware Town Council and the National Academy for Social Prescribing.

The Arts in East Herts Fund was for participation in the Arts for East Herts project and was funded by East Herts Council.

Music Therapy Fund is funding for music therapy sessions from Hertfordshire County Council.

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Transfer from CIC £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>(15,119)</u>	<u>140,145</u>	<u>(121,675)</u>	<u>3,351</u>

# ALL SORTS DEMENTIA GROUP CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

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### 14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	3,351	6,325	9,676
	<u>3,351</u>	<u>6,325</u>	<u>9,676</u>

### 15 Related party transactions

There were no disclosable related party transactions during the period ( - none).