

**MAKE MEMORIES MATTER
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 2 SEPTEMBER 2024 TO 31 MARCH 2025**

MAKE MEMORIES MATTER
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The trustees present their report and the financial statements for the period ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The charity's objects are to support adults who may be socially isolated, vulnerable, or in need of community based support by providing a safe, inclusive day centre environment that promotes wellbeing, social interaction, and independence.

MMM delivers a weekly day centre offering structured activities, social engagement, and practical support. Activities are designed to enhance quality of life, reduce loneliness, and provide respite and reassurance to families and carers.

In planning activities, the trustees have had due regard to the Charity Commission's public benefit guidance.

Public Benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit. The charity provides day centre services for older people, including those living with disabilities and dementia, which promote wellbeing, reduce isolation and support independence. The charity's activities also provide valuable respite for carers and deliver clear benefit to the wider community. The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

This financial year represents the charity's first period of operation following registration. Despite being newly established, MMM successfully launched and delivered a regular day centre service, with consistent weekly attendance and positive feedback from beneficiaries and families.

Key achievements during the year include:

- Establishing operational systems, safeguarding procedures, and financial controls
- Securing grant funding to support service delivery
- Building a reliable volunteer and sessional staff base
- Demonstrating increasing financial stability and demand for services

The charity ended the year with improved financial performance in the final quarter, reflecting growing utilisation of services and effective cost control.

Financial Review

Financial Position

The charity's income during the year comprised a combination of service income, grants, and donations. Grant income was applied in accordance with funder requirements, with any unspent restricted funds carried forward.

Expenditure primarily related to staffing, premises, insurance, and day centre operating costs. The trustees are satisfied that expenditure was in line with the charity's objectives and represented value for money.

The trustees monitor cash flow and affordability carefully. Where trustees advanced funds on behalf of the charity, these were recorded transparently as trustee loans and are being progressively repaid as finances allow.

The charity ended the year in a stable financial position, with sufficient reserves to meet shortterm commitments.

MAKE MEMORIES MATTER
Trustees' Report (continued)
For the Period 2 September 2024 to 31 March 2025

Reserves Policy

The trustees aim to maintain a modest level of unrestricted reserves sufficient to cover approximately three months of core operating costs. This approach balances financial resilience with the need to deploy funds directly in support of beneficiaries.

Structure, Governance and Management

Governing Document

Make Memories Matter is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales on 2 September 2024. The charity is governed by its constitution and administered by the trustees, who meet regularly to oversee the charity's activities, finances, and strategic direction.

The trustees are responsible for setting policy, approving budgets, managing risk, and ensuring compliance with charity law and regulatory guidance. New trustees are provided with an induction covering their legal duties and the charity's key policies.

Conflicts of interest are declared and managed in accordance with the charity's conflicts of interest policy. During the year, appropriate steps were taken to manage conflicts arising from the employment of a connected person, including exclusion from decision-making and seeking Charity Commission consent.

Risk Management & Plans for Future Periods

Risk Management

The trustees have assessed the principal risks facing the charity, including safeguarding, financial sustainability, regulatory compliance, and reliance on key individuals. Appropriate controls and policies are in place to mitigate these risks, and the risk register is reviewed periodically.

Plans for Future Periods

In the coming year, the trustees intend to:

- Consolidate and strengthen the existing day centre service
- Increase capacity where demand and funding allow
- Explore opportunities to expand services to additional days or locations
- Continue to diversify funding sources to enhance sustainability

Reference and Administrative Details

Trustees

Mr Peter Sykes-Tucker - Trustee (appointed 02/09/2024)

Mr Robert Kelly - Trustee (appointed 02/09/2024)

Ms Tara Watkins - Trustee (appointed 02/09/2024)

Ms Heidi Ellis - Trustee (appointed 02/09/2024)

Charity Number

1209830

Principal Address

THE BEECHES
BICKTON
FORDINGBRIDGE
SP6 2HA

Independent Examiner

Artema Ltd
1a Kingsburys Lane
Ringwood, BH24 1EL

MAKE MEMORIES MATTER
Trustees' Report (continued)
For the Period 2 September 2024 to 31 March 2025

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

The trustees confirm that they have taken reasonable steps to ensure that there are no relevant audit matters of which the independent examiner is unaware, and that they have taken all steps that they ought to have taken to make themselves aware of any relevant audit matters. The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Robert Kelly
Trustee
27/01/2026

ARTEMIS LIMITED
14 KINGSBURY LANE
RINGWOOD BH21 1EL
TEL: 01425 420044

MAKE MEMORIES MATTER
Independent Examiner's Report to the Trustees of MAKE MEMORIES MATTER
For the Period 2 September 2024 to 31 March 2025

I report to the trustees on my examination of the accounts of MAKE MEMORIES MATTER (the Trust) for the period 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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.



27/01/2026
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MAKE MEMORIES MATTER
Statement of Financial Activities
For the Period 2 September 2024 to 31 March 2025

	Notes	31 March 2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	3,371
Charitable activities:		
Provides Services		16,870
		<u>20,241</u>
EXPENDITURE ON:		
Raising funds	5	(19,573)
Charitable activities:	5	
NET INCOME		<u>668</u>
NET MOVEMENT IN FUNDS		<u>668</u>
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	11	<u><u>668</u></u>

The notes on pages 8 to 10 form part of these financial statements.

MAKE MEMORIES MATTER
Statement of Financial Position
As At 31 March 2025

		31 March 2025
		Unrestricted funds
	Notes	£
CURRENT ASSETS		
Debtors	9	452
Cash at bank and in hand		5,824
		<u>6,276</u>
Creditors: Amounts Falling Due Within One Year	10	(5,608)
		<u>668</u>
NET CURRENT ASSETS (LIABILITIES)		
		<u>668</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		
		<u>668</u>
NET ASSETS		<u>668</u>
FUNDS OF THE CHARITY		
Unrestricted Funds		668
TOTAL FUNDS	11	<u>668</u>
On behalf of the board		

Mr Robert Kelly
Trustee
27/01/2026

The notes on pages 8 to 10 form part of these financial statements.

MAKE MEMORIES MATTER
Notes to the Financial Statements
For the Period 2 September 2024 to 31 March 2025

1. General Information

MAKE MEMORIES MATTER is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1209830. The principal address is THE BEECHES, BICKTON, FORDINGBRIDGE, SP6 2HA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Incoming resources comprise income from the provision of charitable services through the operation of day centres for older people, including those living with disabilities. The charity also receives voluntary income in the form of individual donations, together with grant income from local authorities and councils to support its charitable activities. All incoming resources are recognised in the period to which they relate, in accordance with the Charities SORP (FRS 102).

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	31 March 2025
	Unrestricted funds
	£
Donations and gifts	3,371

4. Government Grants

Government grants recognised in the accounts were as follows: Government grants recognised in the accounts during the year comprised a grant of £600 received on 14 October 2025 from Fordingbridge Town Council. The grant was received in support of the charity's charitable activities.

	31 March 2025
	£
Fordingbridge Town Council	600

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	31 March 2025
	£	£	Total £
Raising funds	12,485	7,088	19,573

MAKE MEMORIES MATTER
Notes to the Financial Statements (continued)
For the Period 2 September 2024 to 31 March 2025

6. Support Costs

	31 March 2025
	Raising funds
	£
Employee costs	115
Premises expenses	1,760
General administration	5,213
	<u>7,088</u>

7. Staff Costs

Staff costs were as follows:

	31 March 2025
	£
Wages and salaries	7,834

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the period was: 5

9. Debtors

	31 March 2025
	£
Due within one year	
Other debtors	452

10. Creditors: Amounts Falling Due Within One Year

	31 March 2025
	£
Trade creditors	301
Other creditors	5,084
Taxation and social security	223
	<u>5,608</u>

11. Movement in Funds

	As at 2 September 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	20,241	(19,573)	668
Total funds	<u>-</u>	<u>20,241</u>	<u>(19,573)</u>	<u>668</u>

12. Transactions with Trustees

During the period the expenses reimbursed to the trustees or paid directly to third parties were as follows:

**31 March
2025**
£

13. Related Party Disclosures

MAKE MEMORIES MATTER
Detailed Statement of Financial Activities
For the Period 2 September 2024 to 31 March 2025

	31 March 2025
	Total funds £
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations from individuals	3,371
	<u>3,371</u>
Charitable Activities:	
Provides Services	
Sale of goods or services	16,270
Government Grants	600
	<u>16,870</u>
	<u>20,241</u>
EXPENDITURE ON:	
Raising funds	
Purchases	(4,651)
Wages and salaries	(7,834)
Recruitment costs	(115)
Rent	(1,760)
Computer software, consumables and maintenance	(598)
Insurance	(2,315)
Printing, postage and stationery	(70)
Advertising and marketing costs	(1,880)
Legal fees	(115)
Entertaining	(235)
	<u>(19,573)</u>
	<u>(19,573)</u>
NET INCOME	<u>668</u>