

# CLEVELAND ALZHEIMERS RESIDENTIAL CENTRE LIMITED

England & Wales · Charity number 701958

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02345874](#)

**Registered** 1989-09-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Corvette House  
24 Falcon Court  
Preston Farm Industrial Estate  
Stockton-on-Tees  
TS18 3TX

**Phone** 01642611110

**Email** [claire@dementiaactionteesside.org](mailto:claire@dementiaactionteesside.org)

**Website** [www.dementiaactionteesside.org](http://www.dementiaactionteesside.org)

## Activities

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**Objects:** TO RELIEVE AND TREAT AND PROMOTE THE RELIEF AND TREATMENT OF THOSE SUFFERING FROM ALZHEIMER'S DISEASE AND RELATED DISORDERS AND TO PROVIDE SUPPORT BOTH FOR SUCH PERSONS AND THEIR FAMILIES. TO PROMOTE, SUPPORT AND CARRY OUT RESEARCH FOR THE PUBLIC BENEFIT INTO THE CAUSE AND POSSIBLE CURES WHETHER PARTIAL OR COMPLETE, AND THE POSSIBLE PREVENTION OF THE SAID DISEASE AND RELATED DISORDERS.

**Activities:** The objects of the charity are to relieve, treat and promote the relief and treatment of those suffering from Alzheimers disease and related disorders and to provide support for such persons and their families.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** Elderly/old People

## Geography

- **Area of benefit:** REDCAR AND CLEVELAND HARTLEPOOL MIDDLESBROUGH STOCKTON-ON-TEES
- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£103,384	£157,695	-	-
2024-09-30	£70,215	£128,904	-	-
2023-09-30	£113,005	£150,440	-	-
2022-09-30	£41,617	£122,821	-	-
2021-09-30	£94,244	£259,734	-	-

## Trustees

Name	Role	Appointed
Andrew George Southall		2020-09-09
Clare Elizabeth Parsons		2024-01-25
Deborah Anne Sullivan		2022-06-29
Gemma Elizabeth Brooke		2024-01-25
Hugh McGouran		2020-09-09

**CLEVELAND ALZHEIMERS RESIDENTIAL CENTRE LIMITED**

England & Wales - Charity number 701958

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# Accounts

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**Company Registration No: 02345874**

**Charity Registration No: 701958**

**CLEVELAND ALZHEIMER'S RESIDENTIAL  
CENTRE LIMITED**

**ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**Extraordinary,  
never ordinary**

Helping to drive businesses and  
individuals forward to meet their goals.

**Baines Jewitt**  
CHARTERED ACCOUNTANTS  
AND BUSINESS ADVISERS

 [bainesjewitt.co.uk](https://www.bainesjewitt.co.uk)

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2025**

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**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2025**

The trustees present their report, together with the unaudited financial statements of the charity, for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the accompanying notes and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

**Trustees of the Charity**

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during this year and since the year end can be found on page 6.

**Working Name**

The charity continues to be known as Dementia Action Teesside.

**CHARITABLE OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT**

The current objects of the charity are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders, to provide support for such persons and their families.

In this financial year the trustees continued with their review of our Memorandum and Articles of Association, to reflect the current objects and work of the charity in line with Charity Commission general guidance on public benefit.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

Our charitable mission focuses on three key areas detailed below: -

- Community activities - for people and families affected by dementia to ensure they live fulfilling lives, enabling people to 'live well with dementia', using the power of dance, music, singing, and friendships to reduce social isolation, ensuring we provide a positive, feel-good experience, which is embodied beyond the activity.
  - This means understanding the different ways in which dementia can affect people in their everyday lives, not just their memory. Using this understanding allows us to help people stay active and independent for longer.
- Building Dementia Friendly Communities - Dementia Information sessions – We increase public awareness by working closely with companies, organisations, community, and faith groups to promote a better understanding of dementia and the different ways it can affect people. Our efforts are geared towards 'promoting awareness and supporting initiatives that improve public knowledge of dementia.'
- Wider networking, partnership, and research – we work with a range of partners to ensure we can communicate, collaborate, and build meaningful connections with the communities we represent; particularly 'hard to reach' populations which are typically under-represented in research, ensuring a broad spectrum of experiences informs our work, and that a diverse range of experiences are considered as the network develops.

**Our impact**

During the 2024/2025 financial year, Dementia Action Teesside (DAT) has continued to deliver significant impact across its charitable programmes, particularly the South Tees Dementia Friendly Communities (DFC) contract, which has now been extended until March 2026.

The DFC programme is an initiative to create 'Dementia Friendly Communities', to support people, their loved ones, carers and those with dementia to feel seen, understood, respected, and included in their communities.

Across this period, DAT has exceeded many of its key performance indicators, engaging more than 3,000 people through a range of 'Dementia Friendly Community Activities', including Dementia Music led Dances, Singing groups, Dementia Information Sessions and wider Engagement events.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2025**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE** (*Continued*)

Our music-led dances and singing groups help reduce the social isolation often experienced by people living with dementia and their carers.

We welcome a wide range of attendees, with a rolling cohort of over 100 participants each with varying needs and supported by their loved ones or carers.

Many attend regularly, and we incorporate themed sessions, such as Wimbledon, Easter, Christmas and birthdays, this year celebrating two 90<sup>th</sup> birthdays.

This creates a fun, engaging atmosphere that reflects the time of year and the seasonal themes help participants feel more connected to their surroundings which can trigger positive memories and familiar associations, enhancing the overall experience for those with dementia. Our activities continue to impact localised health disparities with carers and those living with dementia due to the benefit of exercise, socialisation with the provision of a safe supportive environment to share ideas, information and obtain peer support. Collaboration with our venue partners at Acklam Green Community Centre, Coatham Hall, and The MFC Foundation provides familiar local venues and strengthens our partnership work.

We continue to amplify the voice of our Dementia Community on local health and social care matters. Our carers' WhatsApp and 'Lived Experience Talks' ensure that everyone can contribute, respond, and have their voice heard.

This lived experience is not an add-on or an inspirational story for Dementia Action Teesside (DAT). It has become the heart of what shapes how the charity designs our activities, training, conferences and communications, and continues to impact the overarching initiative to build Dementia Friendly Communities across South Tees - Redcar & Cleveland and Middlesbrough in Teesside.

We have listened closely to the needs of our Dementia Community and partners and this year refocused our Dementia Information Sessions on the areas where they will have the greatest impact.

Our annual events, which include Dementia Friendly Redcar & Cleveland and Dementia Friendly Middlesbrough celebration events recognise the organisations who have made a commitment and pledges to join the 'Dementia Friendly Communities' initiative.

The long-term impact of an ageing population in Teesside, suggests one in two people are likely to be affected by dementia, whether through caring for someone with the condition, developing it themselves, or both (Alzheimer's Research UK).

We are proud these Dementia Friendly Communities and workplaces are leading the way in raising awareness and integrating dementia education into their HR practices, internal training, and staff wellbeing support.

They bring communities together to promote better understanding, offer the chance to share a meal, and culminate in a joint singalong that strengthens connection and purpose to create change.

This year, our wider engagements included 28 introductory sessions/facilitated workshops/community events with new and existing partners. Key highlights included Dementia Action Week, and hosting local Conferences.

We held our Annual Conference in partnership with the Teesside Dementia Research Partnership Network at Teesside University, and later in the year, supported the Network with their conference delivered alongside Alzheimer's Research UK.

These events focus on sharing information and learning from clinical speakers working in dementia care, prevention, and research. They also provide valuable opportunities for wider networking between health practitioners, VCSE organisations, and the public.

DAT has continued to work collaboratively with our stakeholders including Middlesbrough Borough Council and Redcar & Cleveland Borough Council and significantly extended our partnership network. These relationships will continue to support the growth of new engagements, dementia friendly initiatives, training opportunities, and outreach activities.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2025**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE** *(Continued)*

Community engagement and fundraising have grown significantly, as we partnered with Cygnet Law as one of their Charity Partners.

By adopting a relationship based approach with donors and charity partners, we have strengthened our income streams, and this has directly enhanced our brand, profile, public awareness and involvement.

We were successful in securing external funding from Ballinger Trust, Alfred Hunt Trust, Dementia Friendly Communities Hartlepool, Middlesbrough Council Carers Fund, Karbon Homes and Redcar & Cleveland Borough Council.

We have experienced a significant increase in donations, driven by the support of our charity partners and our participation in local events including the Redcar Running Festival and the Alan Peacock Memorial Walk. Additional fundraising efforts with local partners, businesses, our Dementia Community, and Dementia Friendly businesses have also contributed to this growth.

In September 2024, DAT appointed a new Chief Executive, Neta Kaur-Brown, bringing fresh leadership and strategic vision. This transition has helped shape new delivery plans, enhanced governance processes, income generation opportunities and improved communication across the organisation.

Staffing remains stable with three operational team members and one administrative support role. The organisation continues to invest in staff development, HR processes, and leadership succession planning.

We continue to review and manage all essential structures, systems, and procedures, including all operational policies and IT.

Due to the increase in our activities, events, and overall engagement, we have seen a significant rise in our audience, along with strong interaction across our social media platforms. Our website is regularly updated with resources, blogs, and information posts, ensuring it continues to be a valuable source of support. This year, we also began a website redesign to make sure it remains fit for purpose for the wide range of people who use it, whether they are connecting with us for the first time or are clinicians looking for community activities and support.

Looking ahead to 2025/2026, our plans include continuing our dementia music led activities and our dementia information sessions, while also exploring new opportunities with both new and existing partners. This will ensure we stay aligned with our charitable mission and maintain our commitment to raising public awareness of dementia.

We aim to continue providing high quality services for people living with dementia, their loved ones and carers, enabling individuals to live well with the condition.

We will keep developing a diverse range of income streams to improve the financial health of the charity, reduce financial risks, and support long-term sustainability.

Strengthening and growing meaningful partnerships will remain a key priority to support our future strategy and vision for the year ahead.

With our new CEO, we will continue to understand the dementia care landscape and working collaboratively across statutory and voluntary sectors to co-design and deliver high-quality services. By doing so, we will be better placed to identify and respond to unmet needs, develop new approaches to support, and ensure that our work remains relevant, person-centred, and aligned with our charitable mission.

We will also pursue new funding opportunities, including bids and partnership applications, as they arise throughout the year.

The trustees would like to take this opportunity to acknowledge their gratitude to the many organisations, individuals and funders who continue to support the charity.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2025**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE** (*Continued*)

**Impact Stories**

**Reconnecting Through Music and Dance**

- 'A carer shared how grateful they were to have discovered somewhere new to bring their partner to enjoy music together. After every dance, they reminded the team how much this meant to them, showing the programme's role in reducing loneliness and providing joyful shared experiences.'

**Unexpected Mobility Through Music**

- 'A family reported being amazed at their relative's ability to twirl and dance despite having significant mobility challenges. They shared pictures and videos to demonstrate the positive impact that music had on their loved one.'

**Reduced Fear Following Dementia Information Training**

- 'After a Dementia Information Session, one attendee said: "I was frightened by the thought of dementia for my husband and me but now, I'm not as frightened and know we can still have a life together.'

**Community Environment Improvements**

- 'Following training, a community centre said:- The feedback was so positive and it's still being talked about. We're looking to make the signage change and changing the black mat at the entrance. The session led to real dementia-friendly environmental improvements.'

**FINANCIAL REVIEW**

A summary of the income and expenditure of the charity, and of its opening and closing balance sheet positions, is provided within the annexed accounts.

The charity ended the financial year with unrestricted reserves of £114,574 (previous year: £158,432).

**Reserves Policy**

It has been agreed that unrestricted funds should not be allowed to fall below the equivalent of six months of the current level of resources expended. The current level of reserves held being more than six months, the annual strategic plan will provide details for trustee approval of any resources required from reserves to match fund existing services or support the development of new services.

**Investment Powers and Policy**

Under its Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

The trustees have operated a policy of retaining surplus funds on interest-bearing bank deposits.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Cleveland Alzheimer's Residential Centre Limited is a company, limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 10 February 1989. It is also a charity registered with the Charity Commission. Members of the company agree to contribute an amount not exceeding £1 in the event of the charity being wound up.

**Appointment of Trustees/Members of the Council of Management**

The initial members of the Council of Management were the subscribers to the Memorandum and Articles of Association. New members are appointed from time to time at the discretion of existing members to fill identified skills gaps. The minimum number of members is three.

In relation to the Companies Act 2006, members of the Council of Management are also directors of the limited company.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT** (*Continued*)

**Trustee Induction and Training**

New trustees are invited to meet with the Chair in the first instance. The meeting involves consideration of and discussion around the latest reports and financial statements, Memorandum and Articles of Association, Ethos and Value Statements and the Strategic Plan. Copies of all these documents are to be retained by the new trustee. Following this, informal opportunities to meet the other trustees and staff are offered.

Trustees are encouraged to attend charity events, where these will facilitate the undertaking of their role, and are also provided with the opportunity to undertake governance training.

**Organisation**

The charity is administered by the trustees who, throughout the year under review, delegated responsibility for the day-to-day operations of the charity to its staff team supported by specialist consultants.

**Staff Remuneration**

All remuneration of staff is reviewed annually having regard to the operational needs of the charity and external factors such as the recruitment market and salary rates for similar positions offered locally.

**Risk Management**

The trustees have developed a corporate risk register which identifies the areas of risk to which they believe the charity is exposed. The major risk categories have been identified as follows:

- Legislative
- Financial
- Technological
- Compliance
- Community
- Managerial
- People
- Social.

The trustees have then highlighted the main issues within each of the above categories and have developed risk reduction strategies to enable them to manage those issues.

The corporate risk register is used as a monitoring tool and is reviewed at each governance meeting.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity Name:</b>	Cleveland Alzheimer's Residential Centre Limited
<b>Working Name:</b>	Dementia Action Teesside
<b>Company Registration No:</b>	02345874
<b>Charity Registration No:</b>	701958
<b>Governing Document:</b>	Memorandum and Articles of Association dated 10 February 1989
<b>Registered Office:</b>	Corvette House Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TX
<b>Trustees/Members of the Council of Management:</b>	Mr H McGouran (Chair) Mr A G Southall Ms D A Sullivan (Treasurer) Ms G E Brooke Ms C E Parsons
<b>Chief Executive</b>	Ms N Kaur-Brown
<b>Bankers:</b>	Barclays Bank plc 19-23 Wellington Square Stockton-on-Tees TS18 1NA
<b>Independent Examiner:</b>	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton on Tees TS18 3TU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Approval**

This report was approved by the trustees/directors on 29 January 2026 and signed on their behalf by:

**MR H McGOURAN**  
Chair of Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2025, which are set out on pages 8 to 16.

### **Responsibilities and basis of report**

As the charity trustees of the company (who are also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*J Lester*

**Mr J Lester FCA  
Baines Jewitt Limited  
Spitfire House  
19 Falcon Court  
Preston Farm Industrial Estate  
Stockton on Tees  
TS18 3TU**

**Dated: 4 February 2026**

**JL/AJW**

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Summary Income and Expenditure Account)**

**YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2025 £	2024 £	2025 £	2024 £	2025 £	2024 £
<b>Income from:</b>							
Grants, donations and legacies	3	47,061	8,018	48,761	58,376	95,822	66,394
Income from charitable activities	4	4,090	-	-	-	4,090	-
Investments	5	3,472	3,821	-	-	3,472	3,821
<b>Total Income</b>		<b>54,623</b>	11,839	<b>48,761</b>	58,376	<b>103,384</b>	70,215
<b>Expenditure on:</b>							
Charitable activities	6	105,024	76,499	52,671	52,405	157,695	128,904
<b>Total Expenditure</b>		<b>105,024</b>	76,499	<b>52,671</b>	52,405	<b>157,695</b>	128,904
Net gain on investments		-	144	-	-	-	144
<b>Net Income/(Expenditure)</b>		<b>(50,401)</b>	(64,516)	<b>(3,910)</b>	5,971	<b>(54,311)</b>	(58,545)
<b>Transfers between funds</b>		<b>6,543</b>	3,390	<b>(6,543)</b>	(3,390)	-	-
<b>Net movement in funds</b>	7	<b>(43,858)</b>	(61,126)	<b>(10,453)</b>	2,581	<b>(54,311)</b>	(58,545)
<b>Reconciliation of funds:</b>							
Total funds brought forward	14	158,432	219,558	27,979	25,398	186,411	244,956
<b>Total funds carried forward</b>	<b>13&amp;14</b>	<b>114,574</b>	158,432	<b>17,526</b>	27,979	<b>132,100</b>	186,411

The Statement of Financial Activities includes all gains and losses recognised in the period.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

Company Registration No: 02345874

**BALANCE SHEET AS AT 30 SEPTEMBER 2025**

	Notes	£	2025 £	2024 £
<b>Fixed Assets</b>				
Tangible assets	10		-	294
<b>Current Assets</b>				
Debtors	11	990		906
Cash at bank and in hand		<u>136,795</u>		<u>190,930</u>
		<b>137,785</b>		<b>191,836</b>
<b>Current Liabilities</b>				
Creditors: Amounts falling due within one year	12	<u>(5,685)</u>		<u>(5,719)</u>
<b>Net Current Assets</b>			<u><b>132,100</b></u>	<u>186,117</u>
<b>Net Assets</b>			<u><b>132,100</b></u>	<u>186,411</u>
<b>Funds</b>	<b>13&amp;14</b>			
Unrestricted - General			<u>43,574</u>	<u>87,432</u>
- Designated			<u>71,000</u>	<u>71,000</u>
			<b>114,574</b>	<b>158,432</b>
Restricted			<u>17,526</u>	<u>27,979</u>
			<u><b>132,100</b></u>	<u>186,411</u>

For the year ending 30 September 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 29 January 2026 and signed on their behalf by:

**MR H McGOURAN**  
**Chair of Trustees**

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2025**

**1. STATUTORY INFORMATION**

Cleveland Alzheimer's Residential Centre Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 6 of these financial statements. The nature of the charity's operations and principal activities are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families.

**2. ACCOUNTING POLICIES**

**(a) Basis of Preparation of the Financial Statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with '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)', issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. The policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For grants and donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant or donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity whilst it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Where investment income is earned through holding assets for investment purposes and it is included when the amount can be measured reliably and the charity's right to receive payment is established.

**(c) Resources Expended**

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred, on an estimated basis.

**(d) Funds**

Unrestricted general funds are those available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2025**

**2. ACCOUNTING POLICIES (Continued)**

**(e) Fixed Assets and Depreciation**

Tangible fixed assets with a cost of at least £500 (computer equipment £1,000) are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures, fittings and equipment – 15% reducing balance

Computer equipment – 33% straight line

**(f) Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations at each balance sheet date.

**(g) Debtors and Creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors are recognised at the settlement amount due.

**(h) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(i) Pension Costs**

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities for the period to which they relate.

**(j) Going Concern**

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**3. INCOME FROM GRANTS, DONATIONS AND LEGACIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Grants	25,000	-	48,504	55,881	73,504	55,881
Donations	22,061	8,018	257	2,495	22,318	10,513
	<u>47,061</u>	<u>8,018</u>	<u>48,761</u>	<u>58,376</u>	<u>95,822</u>	<u>66,394</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds	
	2025	2024
	£	£
Training income	4,090	-
	<u>4,090</u>	<u>-</u>

**5. INCOME FROM INVESTMENTS**

	Unrestricted Funds	
	2025	2024
	£	£
Bank interest	3,472	3,419
Dividends	-	402
	<u>3,472</u>	<u>3,821</u>

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2025**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2025 £	2024 £	2025 £	2024 £	2025 £	2024 £
Depreciation:							
- fixtures and equipment	Direct	-	52	-	-	-	52
Loss on disposal of fixed assets	Direct	<b>294</b>	-	-	-	<b>294</b>	-
Rent and service charge	Direct	<b>6,000</b>	3,000	-	-	<b>6,000</b>	3,000
Heating and lighting	Direct	<b>1,577</b>	402	-	-	<b>1,577</b>	402
Insurance	Direct	<b>1,905</b>	1,877	-	-	<b>1,905</b>	1,877
Staff costs	Direct	<b>75,491</b>	41,055	<b>34,577</b>	29,419	<b>110,068</b>	70,474
Repairs and renewals	Direct	-	-	-	4,399	-	4,399
PR, marketing, communications and web design	Direct	<b>1,527</b>	6,244	<b>2,005</b>	-	<b>3,532</b>	6,244
Bank charges	Direct	<b>173</b>	175	-	-	<b>173</b>	175
Sundry expenses	Direct	<b>711</b>	110	<b>1,008</b>	(3,337)	<b>1,719</b>	(3,227)
Information technology	Direct	<b>6,102</b>	5,581	-	-	<b>6,102</b>	5,581
Events and activities	Direct	-	-	<b>10,582</b>	17,036	<b>10,582</b>	17,036
Telephone and internet	Direct	-	-	<b>748</b>	704	<b>748</b>	704
Printing, postage and stationery	Direct	<b>3,373</b>	4,195	-	-	<b>3,373</b>	4,195
Travelling expenses	Direct	<b>735</b>	-	<b>3,751</b>	4,184	<b>4,486</b>	4,184
Training expenses	Direct	<b>1,044</b>	-	-	-	<b>1,044</b>	-
Governance costs	See below	<b>6,092</b>	13,808	-	-	<b>6,092</b>	13,808
		<b>105,024</b>	76,499	<b>52,671</b>	52,405	<b>157,695</b>	128,904

**Governance Costs**

	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2025 £	2024 £	2025 £	2024 £	2025 £	2024 £
Accountancy and independent examination fees	Direct	<b>3,600</b>	3,420	-	-	<b>3,600</b>	3,420
Legal and other professional fees	Direct	<b>2,492</b>	10,388	-	-	<b>2,492</b>	10,388
		<b>6,092</b>	13,808	-	-	<b>6,092</b>	13,808

**7. NET MOVEMENT IN FUNDS FOR THE YEAR**

	2025 £	2024 £
The net movement in funds for the year is stated after charging:		
Depreciation of owned tangible fixed assets	-	52
Loss on disposal of fixed assets	<b>294</b>	-
External examiner's remuneration:		
- independent examination	<b>2,750</b>	2,600
- accountancy and other services	<b>850</b>	820
Operating lease payments	<b>888</b>	888

**8. STAFF COSTS AND TRUSTEES' REMUNERATION**

	2025 £	2024 £
Staff salaries and wages	<b>106,246</b>	69,505
Social security costs	<b>1,856</b>	-
Pension contributions	<b>1,966</b>	969
	<b>110,068</b>	70,474

No employees earned more than £60,000 per annum (2024: none).

No trustee received remuneration or reimbursement of expenses during the current or previous period.

The total remuneration cost for Key Management Personnel during the year was £42,073 (2024: £3,773).

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**9. STAFF NUMBERS**

The average number of employees during the year was five (2024: four).

**10. TANGIBLE FIXED ASSETS**

	<b>Fixtures and Equipment £</b>
<b>COST</b>	
At beginning of year	479
Disposals	(479)
	-----
<b>At end of year</b>	-
	=====
<b>DEPRECIATION</b>	
At beginning of year	185
Charge for year	-
On disposals	(185)
	-----
<b>At end of year</b>	-
	=====
<b>NET BOOK VALUE</b>	
At beginning of year	294
	=====
<b>At end of year</b>	-
	=====

**11. DEBTORS**

	<b>2025</b>	<b>2024</b>
	£	£
Other debtors and prepayments	990	906
	=====	=====

**12. CREDITORS: Amounts falling due  
within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Taxation and social security costs	1,319	1,311
Other creditors and accruals	4,366	4,408
	-----	-----
	<b>5,685</b>	<b>5,719</b>
	=====	=====

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted:</b>		<b>Restricted</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>		
	£	£	£	£
Cash at bank and in hand	48,269	71,000	17,526	136,795
Other net current liabilities	(4,695)	-	-	(4,695)
	-----	-----	-----	-----
	<b>43,574</b>	<b>71,000</b>	<b>17,526</b>	<b>132,100</b>
	=====	=====	=====	=====

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2025**

**14. STATEMENT OF FUNDS**

2025	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	At End of Year
	£	£	£	£	£	£
<b>Unrestricted Funds:</b>						
General	87,432	54,623	(105,024)	-	6,543	43,574
Designated	71,000	-	-	-	-	71,000
<b>Total unrestricted funds</b>	<u>158,432</u>	<u>54,623</u>	<u>(105,024)</u>	<u>-</u>	<u>6,543</u>	<u>114,574</u>
<b>Restricted Funds:</b>						
Community Activities	20,635	257	(10,712)	-	-	10,180
Dementia Bereavement Service	2,314	-	-	-	(2,314)	-
Dementia Friendly South Tees Community Programme	168	38,950	(32,877)	-	(3,270)	2,971
Office refurbishment	101	-	(101)	-	-	-
Power of Music	1,176	1,000	(2,076)	-	(100)	-
Your Active Living Fund	1,700	-	(848)	-	(165)	687
Music and Memories Project	1,885	-	(1,885)	-	-	-
Dementia Friendly Hartlepool	-	500	(300)	-	-	200
Middlesbrough Carers Fund	-	6,554	(2,636)	-	(694)	3,224
Karbon Homes Grant	-	1,500	(1,236)	-	-	264
<b>Total restricted funds</b>	<u>27,979</u>	<u>48,761</u>	<u>(52,671)</u>	<u>-</u>	<u>(6,543)</u>	<u>17,526</u>
<b>Total Funds</b>	<u>186,411</u>	<u>103,384</u>	<u>(157,695)</u>	<u>-</u>	<u>-</u>	<u>132,100</u>
<b>2024</b>	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	At End of Year
	£	£	£	£	£	£
<b>Unrestricted Funds:</b>						
General	214,558	11,839	(71,699)	144	(67,410)	87,432
Designated	5,000	-	(4,800)	-	70,800	71,000
<b>Total unrestricted funds</b>	<u>219,558</u>	<u>11,839</u>	<u>(76,499)</u>	<u>144</u>	<u>3,390</u>	<u>158,432</u>
<b>Restricted Funds:</b>						
Fusion cafe	3,858	-	-	-	(3,858)	-
Community Activities	17,508	2,495	(3,226)	-	3,858	20,635
Dementia Bereavement Service	2,314	-	-	-	-	2,314
Dementia Friendly South Tees Community Programme	88	38,000	(34,730)	-	(3,190)	168
Middlesbrough Community Fund	1,630	-	(1,630)	-	-	-
Office refurbishment	-	4,500	(4,399)	-	-	101
Power of Music	-	2,000	(624)	-	(200)	1,176
Your Active Living Fund	-	7,381	(5,681)	-	-	1,700
Music and Memories Project	-	4,000	(2,115)	-	-	1,885
<b>Total restricted funds</b>	<u>25,398</u>	<u>58,376</u>	<u>(52,405)</u>	<u>-</u>	<u>(3,390)</u>	<u>27,979</u>
<b>Total Funds</b>	<u>244,956</u>	<u>70,215</u>	<u>(128,904)</u>	<u>144</u>	<u>-</u>	<u>186,411</u>

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**14. STATEMENT OF FUNDS (Continued)**

**Unrestricted Designated Fund**

The trustees previously agreed to ringfence an amount equivalent to six months net operating costs in case income streams cease and the charity is no longer able to continue. This amount was estimated at £71,000 and was transferred from general unrestricted funds into the designated unrestricted fund in the previous year.

**Restricted Funds**

**Community Activities** – donations received and usually applied to fund activities/dances for those living with dementia and their carers

**Dementia Bereavement Service** – this service was redesigned as 'Emotional Support'. Dementia bereavement is multi-layered and occurs when a carer can no longer meet their loved ones needs and they move into residential care; when a loved one is hospitalised; when dementia advances and behaviour and communication become challenging; when a loved one passes away we continue to provide post bereavement support. This fund is now closed.

**Dementia Friendly South Tees Community Programme** – Dementia Action Teesside was successful in securing the contract to deliver this programme via a competitive process lead by Middlesbrough Borough Council. The duration of the contract was three years (2022-2025) which has now been extended for 12 months until March 2026. A Dementia Friendly Community is a city, town or village where people with dementia are understood, respected and supported. In a Dementia Friendly Community people will be aware of and understand dementia, so that people with dementia can continue to live in the way they want to and in the community they choose. Dementia Friendly Communities are vital in helping people live well with dementia and remain a part of their community. DAT will continue to deliver a range of dementia friendly activities using music and dance, and raise awareness of dementia in public/private/community settings, delivering dementia awareness sessions.

**Office Refurbishment** – Tees Valley Community Foundation provided funding to update the office premises from which the charity operates. This included repairs and decoration, together with new office furniture and an additional laptop. This fund is now closed.

**Power of Music** - this is a three-year project with funding from the National Academy for Social Prescribing to provide music led activities which encourage social interaction in a safe and inclusive environment. Activities include regular dances and singing sessions. Music and dance can help trigger memories and emotions at various stages of the dementia journey, allowing familiar tunes and movement to tap into long term memories, providing a sense of wellbeing. This is a three-year project and is currently in year two.

**Your Active Living Fund** – aimed at dementia communities to support the growth of new physical activity in hard-to-reach communities. We have used some of this funding to research, test approaches, barriers and gaps for the growth of dementia friendly community activities, working closely with community groups who aspired to develop new activities in their place, village or community. This work will continue to expand in this financial year, with the aim of empowering groups to facilitate their own activities, using the framework from Dementia Action Teesside, we see this as capacity building in the dementia space, and helping secure more activities to help people live well with dementia. 'You've Got This' is a programme funded directly by Sport England, commissioned to Tees Valley Sport, and jointly managed locally by two organisations, Everyone Active (who are part of Redcar & Cleveland Borough Council), who managed the grant selection and award, and Tees Valley Community Foundation who hold and administer the funding.

**Music and Memories Project** – this project aims to provide weekly dances within Redcar for those living with dementia and was funded by the Woodsmith Foundation. This fund is now closed.

**Dementia Friendly Hartlepool** – DAT have been working with Maggie Gregg whose aim was to build a ten-foot memory bear from the clothing of individuals living with dementia. The grant from Dementia Friendly Hartlepool was provided to support Maggie's work in awareness raising and to work in partnership towards an event to display the bear at Northern School of Art in Hartlepool.

**Middlesbrough Carers Fund** – We received a grant from Middlesbrough Council Carers Fund and entered into a service level agreement with Middlesbrough Borough Council to provide support to carers who encounter increased isolation and loneliness following a diagnosis and progression of dementia. The agreement is for a period of 12 months ending 31 March 2026.

**Karbon Homes Grant** – the grant from Karbon Homes is to support the delivery of dementia dances in Middlesbrough and Redcar.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**14. STATEMENT OF FUNDS** (*Continued*)

**Restricted Funds (continued)**

*Fusion cafe* – this once popular dementia café, which had been running since February 2006, ceased to take place during the pandemic. In that the funds were raised essentially from cash donations at café events, it would be impossible to return contributions to the donors. The trustees agreed, in the absence of the recommencement of the café, that the balance should be transferred to Community Activities.

*Middlesbrough Community Fund* – funding provided by Middlesbrough Borough Council towards a Music for the Mind project. The aim of the project was to improve the quality of life for those living with dementia by enabling them to express their feelings through art, music, singing and dancing and reduce social isolation.

**15. TAXATION**

HM Revenue & Customs have approved the charitable status of Cleveland Alzheimer's Residential Centre Limited and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.

**16. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS**

The charity was under the control of the trustees throughout the year under review.

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2024: none).

Chair of Trustees Mr H McGouran is also the CEO of Tees Foundation (formerly Tees Valley Community Foundation). In the previous year, the charity received restricted grant funding totalling £4,500 from Tees Foundation. Tees Foundation also rents office space to the charity. Rent of £6,000 (2024: £3,000) was charged for the year.

Trustee Gemma Brooke is also a director of Cygnet Law. Cygnet Law selected the charity as one of its supported organisations during the year and undertook independent fundraising activities on behalf of the charity. There is no formal agreement in place and no payments were made by the charity to Cygnet Law. The charity received donations totalling £5,674.50 from Cygnet Law.

**CLEVELAND ALZHEIMERS RESIDENTIAL CENTRE LIMITED**

England & Wales - Charity number 701958

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# Accounts

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**Company Registration No: 02345874**

**Charity Registration No: 701958**

**CLEVELAND ALZHEIMER'S RESIDENTIAL  
CENTRE LIMITED**

**ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Swimming  
against the tide?

We will help you find  
calmer waters

**Baines Jewitt**  
CHARTERED ACCOUNTANTS  
AND BUSINESS ADVISERS

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**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2024**

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**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their report, together with the unaudited financial statements of the charity, for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the accompanying notes and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

**Trustees of the Charity**

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during this year and since the year end can be found on page 6.

**Working Name**

The charity continues to be known as Dementia Action Teesside, and since the rebranding this is now embedded in our business.

**CHARITABLE OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT**

The current objects of the charity are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders, to provide support for such persons and their families and to promote, support and carry out research for the public benefit into the cause and possible cures, and the possible prevention of the said disease and related disorders.

In the forthcoming financial year, the trustees have agreed to review the Memorandum and Articles of Association to reflect the current objects and work of the charity in line with Charity Commissions general guidance on public benefit.

Teesside University funded a research project undertaken by MMC Research and Marketing, which was completed this year. We will use this research to inform our future vision, strategy and shape our offer for those living with dementia, together with their carers and the wider community.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

Our current contract from Middlesbrough Borough Council and Redcar & Cleveland Borough Council, known as the South Tees Dementia Friendly Communities (DFC) Programme, active from April 2022 to March 2025, is still active.

At the end of the financial year under review we had completed thirty months of delivery with a final six months remaining. The contract aims are to support the South Tees Dementia Friendly Communities initiative, to create a 'place, town or village where people with dementia are understood, respected and supported, and confident they can contribute to community life.'

During this contracted period, up to September 2024, our project outputs for Dementia Friendly Communities have raised public awareness, with the creation of 2,500 Dementia Friends through delivery of 214 Dementia Information sessions and the delivery of 248 Dementia Friendly Community activities.

Working closely with the commissioners, we have exceeded many of our KPI's, and in some cases doubled the expected outputs for our popular Community Activities which are focused Dementia Dance and Music led sessions and increased the delivery of the Dementia Awareness sessions, due to demand.

Our music led dances and singing groups contribute towards a reduction in social isolation often associated with people living with dementia and their carers. We have a wide range of regular attendees who have varying needs and are supported by their carers. We plan to incorporate themed dances, such as Wimbledon, Easter, Christmas and birthdays into the programme, to create a fun and engaging atmosphere that resonates with the time of year and helps attendees feel more connected to their surroundings. Seasonal themes can also trigger positive memories and familiar associations, enhancing the overall experience for those with dementia.

Collaboration with our partners at Acklam Green Community Centre, Coatham Hall, MFC Foundation, and Redcar College all provide familiar local venues and good partnership work.

Through our activities, we continue to impact localised health disparities with carers and those living with dementia due to the benefit of exercise, socialisation with the provision of a safe supportive environment to share ideas, information and obtain peer support.

We continue to share information about local surveys on health and social care matters with our carers using WhatsApp groups, so that everyone can respond and have their voice heard.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2024**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE** (*Continued*)

Demand for dementia awareness sessions has grown in healthcare settings, social housing and local colleges and educational establishments, specifically health and social care students, as well as local authorities, private and voluntary sector.

Due to the growth in our aging population, with one in two people likely to be affected by dementia - either caring for someone with the condition, developing the condition or both (statistics from Alzheimer's Research UK) - these workplaces are leading the way in awareness and education in considering this as part of HR or internal training and support to staff wellbeing.

Celebration events recognise dementia friendly businesses joining Dementia Friendly Communities with key speakers, and provide an opportunity to bring these communities together, to promote better understanding, where they share a meal, culminating in a joint singalong.

The Annual Conference event focuses on sharing of information and learning from clinical speakers working in the dementia space, and wider networking between health practitioners and VCSE organisations.

Our charitable mission focuses on three key areas:

- **Community activities** - for people and families affected by dementia to ensure they live fulfilling lives. Enabling people to 'live well with dementia' using the power of dance, music, singing and friendships to reduce social isolation. Ensuring we provide a positive, feel-good experience, which is embodied beyond the dance activity.
  - This means understanding the different ways in which dementia can affect people in their everyday lives, not just their memory. Using this understanding allows us to help people stay active and independent for longer.
- **Building Dementia Friendly Communities - Dementia information sessions** – We increase public awareness by working closely with companies, organisations, community and faith groups to promote a better understanding of dementia and the different ways it can affect people. Our efforts are geared towards 'promoting awareness and supporting initiatives that improve public knowledge of dementia.'
- **Wider networking, partnership and research** – we work with a range of partners to ensure we can communicate, collaborate and build meaningful connections with the communities we represent. This particularly involves hard-to-reach populations, which are typically under-represented in research, ensuring a broad spectrum of experiences informs our work, making sure we represent a diverse range of experiences as the network develops.

During this year, we have been successful in securing new grant income to grow our services and have continued to rely on a combination of donations and unrestricted reserves.

We secured funding from 'You've Got This' from their programme called 'Your Active Living Fund' (known as YALF), which aimed to support the growth of new physical activity to hard-to-reach communities. The funding was to research, test and brand a package of support to grow Dementia Friendly Communities with community groups who aspired to support Dementia Friendly Activities in their place, village or community, and this work will continue to expand in this year. By empowering groups to facilitate their own activities using the framework from Dementia Action Teesside, we see this as capacity building in the dementia space and helping secure more activities to help people live well with dementia.

'You've Got This' is a programme funded directly by Sport England, commissioned to Tees Valley Sport and jointly managed locally by two organisations, Everyone Active (who are part of Redcar & Cleveland Borough Council), who managed the grant selection and award and Tees Valley Community Foundation who hold and administer the funding.

Both organisations support voluntary organisations and community groups working with or wanting to work with inactive people.

Additional funding has been secured from the National Academy of Social Prescribing, known as NASP, from their Power of Music funding strand, and from Woodsmiths Foundation. These funds have supported a combination of staffing costs and activity funding for our community dance and music activities.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2024**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE** *(Continued)*

As part of our restructure, it was necessary for Dementia Action Teesside to have a dedicated office within Corvette House, providing the charity with a safe, secure and confidential office space which can accommodate the current and future needs of the business. We secured funding from Tees Valley Community Foundation to support the building, moving and equipment costs.

Dementia Action Teesside continues to grow and expand its reach, collaborating with partners to facilitate new community activities from gaps identified from our market research, avoiding place-based duplication, or from partners who wish to provide dementia friendly activities. Specifically, we have worked with Dorman Museum in their Dressers Tea Room delivering a facilitated singing session, the Land of Iron, Skinningrove Museum, supporting a dance activity at the weekend in a rural area, Daisy Maes Tea Room in Redcar with a facilitated singing session, and supporting Everyone Active to grow physical/chair activities. Each group is well attended, and our team continue to provide marketing and ongoing informal support.

Our staffing team remained as two full-time equivalent operational/delivery staff (three in total), one part-time equivalent accounts/HR/administrative member of staff and we retained the interim CEO until August 2024.

In September 2024 we were successful in appointing a new CEO, Neta Kaur-Brown, who brings a wealth of experience and skills from the charity and social enterprise sector, with key tasks to lead the team, manage operational and strategic delivery and the future direction of the charity to unlock its growth potential.

We were successful in inducting two new trustees in this year in January 2024, Gemma Brooke and Clarie Parsons, who both bring a diverse range of skills to the charity; alongside our existing three trustees, we are confident this will support the next period of growth. This year we have met five times, which included a Planning Day involving all staff and volunteers, and the trustees continue to support the charity governance, finance, and direction of Dementia Action Teesside.

We continue to review and manage all essential structures, systems, and procedures, including all operational policies and IT. In the following year we have plans to complete additional IT training and achieve our Cyber Security Essentials certification, which is a government-backed scheme that helps organisations protect themselves from cyber attacks.

We continue to grow our audience with strong engagement on our social media and our website is regularly updated with resources, blogs, and information posts.

Using funds from the JR Southall Legacy, the trustees agreed to produce a video of our community activities. We were pleased to commission local company Wander Films to produce a marketing video, which has been very well received. We use this as a marketing tool and as an information video to send to participants who express an interest in attending activities. The video enables participants to view the activity and venue in advance, allaying any barriers in attending.

In this year we liquidated and closed our investment with HSBC Holdings, which generated a surplus of £144.

DementiaNet was the pilot project, derived from our research to address a need for a digital response and pathway for dementia. In this year a separate entity, specifically a Community Interest Company has been formed called DementiaNet CIC, as the trustees felt that Dementia Action Teesside did not currently have the necessary technical capability to successfully operate this service internally.

Dementia Action Teesside made a £33,040 investment in the initial research project costs of the DementiaNet CIC in the previous financial year and, in recognition of the fundamental partnership between the two organisations, we are the named asset lock nominee for that CIC.

The domain name funding for DementiaNet CIC has been repaid.

We have continued to strengthen our partnership with Middlesbrough and Redcar & Cleveland Borough Councils, with delivery of our South Tees Dementia Friendly Communities Programme. We are also part of strategic steering groups relating to wider work with dementia, Care Homes, Teeswide steering groups (which includes Stockton Borough Council and Hartlepool Borough Council), local Memory Clinics in Redcar and Middlesbrough and signpost and work with partners to include Teesside Mind, We Care You Care, Carers Together and Age UK.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2024**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE** (*Continued*)

The future aims of the charity are to:

- Continue to provide excellent services for those living with dementia in the Teesside area, enabling people to live well with dementia.
- Continue to raise public awareness of dementia
- Continue to develop a diverse range of income streams and improve the financial health of the charity to reduce financial risks, to increase sustainability and to enable long term plans to be achieved.
- Continue to grow meaningful partnerships to support our future strategy and vision in the year ahead.
- Our new CEO will continue our work to map the dementia care landscape and work together across statutory and voluntary sectors to co-design and deliver high quality services which meet local needs. We will submit new bids and partnership applications in the coming year as the opportunities arise.

The trustees take this opportunity to acknowledge their gratitude to the many organisations, individuals and funders who continue to support the charity.

**FINANCIAL REVIEW**

A summary of the income and expenditure of the charity, and of its opening and closing balance sheet positions, is provided within the annexed accounts.

The charity ended the financial year with unrestricted reserves of £158,432 (previous year: £219,558).

**Reserves Policy**

It has been agreed that the charity maintain a level of unrestricted funds equivalent to six months of the current level of net resources expended. Should the current level of reserves held be more than this, the annual strategic plan will provide details for trustee approval of any resources required from reserves to match fund existing services or support the development of new services.

The trustees have agreed to ringfence an amount equivalent to six months net operating costs in case income streams cease and the charity is no longer able to continue. This amount has been transferred into the unrestricted designated fund (see note 14).

**Investment Powers and Policy**

Under its Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

The trustees have operated a policy of retaining surplus funds in an interest-bearing bank deposit account.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Cleveland Alzheimer's Residential Centre Limited is a company, limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 10 February 1989. It is also a charity registered with the charity Commission. Members of the company agree to contribute an amount not exceeding £1 in the event of the charity being wound up.

**Appointment of Trustees/Members of the Council of Management**

The initial members of the Council of Management were the subscribers to the Memorandum and Articles of Association. New members are appointed from time to time at the discretion of existing members to fill identified skills gaps. The minimum number of members is three.

In relation to the Companies Act 2006, members of the Council of Management are also directors of the limited company.

**Trustee Induction and Training**

New trustees are invited to meet with the Chairman in the first instance. This meeting involves consideration of and discussion around the latest reports and financial statements, Memorandum and Articles of Association, Ethos and Values Statements, and Strategic Plan. Copies of all of these documents are then retained by the new trustee. Following this, informal opportunities to meet the other trustees and staff are offered.

Trustees are encouraged to attend charity events, where these will facilitate the undertaking of their role, and are also provided with the opportunity to undertake governance training.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT** (*Continued*)

**Organisation**

The charity is administered by the trustees who, throughout the year under review, delegated responsibility for the day-to-day operations of the charity to its staff team supported by specialist consultants.

**Staff Remuneration**

All remuneration of staff is reviewed annually having regard to the operational needs of the charity and external factors such as the recruitment market and salary rates for similar positions offered locally.

**Risk Management**

The trustees have developed a corporate risk register which identifies the areas of risk to which they believe the charity is exposed. The major risk categories have been identified as follows:

- Legislative
- Financial
- Technological
- Compliance
- Community
- Managerial
- People
- Social.

The trustees have then highlighted the main issues within each of the above categories and have developed risk reduction strategies to enable them to manage those issues.

The corporate risk register is used as a monitoring tool and is reviewed at each governance meeting.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 30 SEPTEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity Name:</b>	Cleveland Alzheimer's Residential Centre Limited
<b>Working Name:</b>	Dementia Action Teesside
<b>Company Registration No:</b>	02345874
<b>Charity Registration No:</b>	701958
<b>Governing Document:</b>	Memorandum and Articles of Association dated 10 February 1989
<b>Registered Office:</b>	Corvette House Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TX
<b>Trustees/Members of the Council of Management:</b>	Mr H McGouran (Chair) Mr A G Southall Ms D A Sullivan (Treasurer) Ms G E Brook (appointed 25 January 2024) Ms C E Parsons (appointed 25 January 2024)
<b>Chief Executive</b>	Ms N Kaur-Brown
<b>Bankers:</b>	Barclays Bank plc 19-23 Wellington Square Stockton-on-Tees TS18 1NA
<b>Independent Examiner:</b>	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton on Tees TS18 3TU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Approval**

This report was approved by the trustees/directors on 13 February 2025 and signed on their behalf by:

**MR H McGOURAN**  
Chair of Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2024, which are set out on pages 8 to 15.

### **Responsibilities and basis of report**

As the charity trustees of the company (who are also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*J Lester*

**Mr J Lester FCA  
Baines Jewitt Limited  
Spitfire House  
19 Falcon Court  
Preston Farm Industrial Estate  
Stockton on Tees  
TS18 3TU**

**Dated: 18 February 2025**

**JL/AJW**

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Summary Income and Expenditure Account)**

**YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2024 £	2023 £	2024 £	2023 £	2024 £	2023 £
<b>Income from:</b>							
Grants, donations and legacies	3	8,018	69,324	58,376	42,264	66,394	111,588
Investments	4	3,821	1,417	-	-	3,821	1,417
<b>Total Income</b>		<b>11,839</b>	<b>70,741</b>	<b>58,376</b>	<b>42,264</b>	<b>70,215</b>	<b>113,005</b>
<b>Expenditure on:</b>							
Charitable activities	5	76,499	103,244	52,405	47,196	128,904	150,440
<b>Total Expenditure</b>		<b>76,499</b>	<b>103,244</b>	<b>52,405</b>	<b>47,196</b>	<b>128,904</b>	<b>150,440</b>
Net gain on investments		144	1,255	-	-	144	1,255
<b>Net Income/(Expenditure)</b>		<b>(64,516)</b>	<b>(31,248)</b>	<b>5,971</b>	<b>(4,932)</b>	<b>(58,545)</b>	<b>(36,180)</b>
<b>Transfers between funds</b>		<b>3,390</b>	<b>3,190</b>	<b>(3,390)</b>	<b>(3,190)</b>	<b>-</b>	<b>-</b>
		<b>(61,126)</b>	<b>(28,058)</b>	<b>2,581</b>	<b>(8,122)</b>	<b>(58,545)</b>	<b>(36,180)</b>
<b>Other recognised losses:</b>							
Impairment of subsidiary company loan		-	(631)	-	-	-	(631)
<b>Net movement in funds</b>	6	<b>(61,126)</b>	<b>(28,689)</b>	<b>2,581</b>	<b>(8,122)</b>	<b>(58,545)</b>	<b>(36,811)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	14	219,558	248,247	25,398	33,520	244,956	281,767
<b>Total funds carried forward</b>	13 & 14	<b>158,432</b>	<b>219,558</b>	<b>27,979</b>	<b>25,398</b>	<b>186,411</b>	<b>244,956</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

Company Registration No: 02345874

**BALANCE SHEET AS AT 30 SEPTEMBER 2024**

	Notes	£	2024 £	£	2023 £
<b>Fixed Assets</b>					
Tangible assets	9		294		346
<b>Current Assets</b>					
Debtors	10	906		6,030	
Cash at bank and in hand		190,930		240,710	
Investments	11	-		4,566	
			<u>191,836</u>	<u>251,306</u>	
<b>Current Liabilities</b>					
Creditors: Amounts falling due within one year	12	(5,719)		(6,696)	
<b>Net Current Assets</b>			<u>186,117</u>		244,610
<b>Net Assets</b>			<u>186,411</u>		244,956
<b>Funds</b>	13 & 14				
Unrestricted - General			87,432		214,558
- Designated			71,000		5,000
			<u>158,432</u>		219,558
Restricted			27,979		25,398
			<u>186,411</u>		244,956

For the year ending 30 September 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 13 February 2025 and signed on their behalf by:

**MR H McGOURAN**  
**Chair of Trustees**

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2024**

**1. STATUTORY INFORMATION**

Cleveland Alzheimer's Residential Centre Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 6 of these financial statements. The nature of the charity's operations and principal activities are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families.

**2. ACCOUNTING POLICIES**

**(a) Basis of Preparation of the Financial Statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with '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)', issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. The policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For grants and donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant or donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity whilst it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest and is included when the amount can be measured reliably and the charity's right to receive payment is established.

**(c) Resources Expended**

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred, on an estimated basis.

**(d) Funds**

Unrestricted general funds are those available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2024**

**2. ACCOUNTING POLICIES (Continued)**

**(e) Fixed Assets and Depreciation**

Tangible fixed assets with a cost of at least £500 (computer equipment £1,000) are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures, fittings and equipment – 15% reducing balance  
 Computer equipment – 33% straight line

**(f) Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations at each balance sheet date.

**(g) Debtors and Creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors are recognised at the settlement amount due.

**(h) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(i) Pension Costs**

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities for the period to which they relate.

**(j) Going Concern**

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**3. INCOME FROM GRANTS, DONATIONS AND LEGACIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Grants	-	-	55,881	40,000	55,881	40,000
Donations	8,018	3,990	2,495	2,264	10,513	6,254
Legacies	-	65,334	-	-	-	65,334
	<u>8,018</u>	<u>69,324</u>	<u>58,376</u>	<u>42,264</u>	<u>66,394</u>	<u>111,588</u>

**4. INCOME FROM INVESTMENTS**

	Unrestricted Funds	
	2024	2023
	£	£
Bank interest	3,419	1,119
Dividends	402	298
	<u>3,821</u>	<u>1,417</u>

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2024**

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Depreciation:							
- fixtures and equipment	Direct	52	61	-	-	52	61
Rent and service charge	Direct	3,000	(1,000)	-	-	3,000	(1,000)
Heating and lighting	Direct	402	-	-	-	402	-
Insurance	Direct	1,877	1,916	-	-	1,877	1,916
Staff costs	Direct	41,055	34,851	29,419	21,919	70,474	56,770
Repairs and renewals	Direct	-	-	4,399	-	4,399	-
PR, marketing, communications and web design	Direct	6,244	13,905	-	-	6,244	13,905
Bank charges	Direct	175	453	-	-	175	453
Sundry expenses	Direct	110	851	(3,337)	8,012	(3,227)	8,863
Information technology	Direct	5,581	4,258	-	-	5,581	4,258
Events and activities	Direct	-	-	17,036	12,465	17,036	12,465
Telephone and internet	Direct	-	176	704	325	704	501
Printing, postage and stationery	Direct	4,195	2,669	-	1,076	4,195	3,745
Travelling expenses	Direct	-	-	4,184	3,399	4,184	3,399
DementiaNet CIC	Direct	-	33,040	-	-	-	33,040
Governance costs	See below	13,808	12,064	-	-	13,808	12,064
		<u>76,499</u>	<u>103,244</u>	<u>52,405</u>	<u>47,196</u>	<u>128,904</u>	<u>150,440</u>

Governance Costs	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
Accountancy and independent examination fees	Direct	3,420	3,300	-	-	3,420	3,300
Legal and other professional fees	Direct	10,388	8,764	-	-	10,388	8,764
		<u>13,808</u>	<u>12,064</u>	<u>-</u>	<u>-</u>	<u>13,808</u>	<u>12,064</u>

**6. NET MOVEMENT IN FUNDS FOR THE YEAR**

	2024	2023
	£	£
The net movement in funds for the year is stated after charging:		
Depreciation of owned tangible fixed assets	52	61
Impairment of subsidiary company loan	-	631
External examiner's remuneration:		
- independent examination	2,600	2,500
- accountancy and other services	820	800
Operating lease payments	888	888
	<u>888</u>	<u>888</u>

**7. STAFF COSTS AND TRUSTEES' REMUNERATION**

	2024	2023
	£	£
Staff salaries and wages	69,505	55,892
Social security costs	-	-
Pension contributions	969	878
	<u>70,474</u>	<u>56,770</u>

No employees earned more than £60,000 per annum (2023: none).

No trustee received remuneration or reimbursement of expenses during the current or previous period.

The total remuneration cost for Key Management Personnel during the year was £3,773.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**8. STAFF NUMBERS**

The average number of employees during the year was four (2023: three).

**9. TANGIBLE FIXED ASSETS**

	<b>Fixtures and Equipment £</b>
<b>COST</b>	
At beginning and end of year	<b>479</b> =====
<b>DEPRECIATION</b>	
At beginning of year	<b>133</b>
Charge for year	<b>52</b>
	-----
<b>At end of year</b>	<b>185</b> =====
<b>NET BOOK VALUE</b>	
At beginning of year	<b>346</b> =====
<b>At end of year</b>	<b>294</b> =====

**10. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors and prepayments	<b>906</b> =====	6,030 =====

**11. CURRENT ASSET INVESTMENTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Listed investments	- =====	4,566 =====

The fair value of listed investments was determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

**12. CREDITORS: Amounts falling due  
within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	<b>1,311</b>	574
Other creditors and accruals	<b>4,408</b>	6,122
	-----	-----
	<b>5,719</b> =====	6,696 =====

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted:</b>		<b>Restricted</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>		
Tangible fixed assets	<b>294</b>	-	-	<b>294</b>
Cash at bank and in hand	<b>91,951</b>	<b>71,000</b>	<b>27,979</b>	<b>190,930</b>
Other net current liabilities	<b>(4,813)</b>	-	-	<b>(4,813)</b>
	-----	-----	-----	-----
	<b>87,432</b> =====	<b>71,000</b> =====	<b>27,979</b> =====	<b>186,411</b> =====

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2024**

**14. STATEMENT OF FUNDS**

2024	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	Other Gains/ (Losses)	At End of Year
	£	£	£	£	£	£	£
<b>Unrestricted Funds:</b>							
General	214,558	11,839	(71,699)	144	(67,410)	-	87,432
Designated	5,000	-	(4,800)	-	70,800	-	71,000
<b>Total unrestricted funds</b>	<u>219,558</u>	<u>11,839</u>	<u>(76,499)</u>	<u>144</u>	<u>3,390</u>	<u>-</u>	<u>158,432</u>
<b>Restricted Funds:</b>							
Fusion cafe	3,858	-	-	-	(3,858)	-	-
Community Activities	17,508	2,495	(3,226)	-	3,858	-	20,635
Dementia Bereavement Service	2,314	-	-	-	-	-	2,314
Dementia Friendly South Tees Community Project	88	38,000	(34,730)	-	(3,190)	-	168
Middlesbrough Community Fund	1,630	-	(1,630)	-	-	-	-
Office refurbishment	-	4,500	(4,399)	-	-	-	101
Power of Music	-	2,000	(624)	-	(200)	-	1,176
Your Active Living Fund	-	7,381	(5,681)	-	-	-	1,700
Music and Memories project	-	4,000	(2,115)	-	-	-	1,885
<b>Total restricted funds</b>	<u>25,398</u>	<u>58,376</u>	<u>(52,405)</u>	<u>-</u>	<u>(3,390)</u>	<u>-</u>	<u>27,979</u>
<b>Total Funds</b>	<u>244,956</u>	<u>70,215</u>	<u>(128,904)</u>	<u>144</u>	<u>-</u>	<u>-</u>	<u>186,411</u>
<b>2023</b>	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	Other Gains/ (Losses)	At End of Year
	£	£	£	£	£	£	£
<b>Unrestricted Funds:</b>							
General	243,247	70,741	(103,244)	1,255	3,190	(631)	214,558
Designated	5,000	-	-	-	-	-	5,000
<b>Total unrestricted funds</b>	<u>248,247</u>	<u>70,741</u>	<u>(103,244)</u>	<u>1,255</u>	<u>3,190</u>	<u>(631)</u>	<u>219,558</u>
<b>Restricted Funds:</b>							
Fusion cafe	3,858	-	-	-	-	-	3,858
Dementia Friendly Middlesbrough and Redcar & Cleveland	25,144	1,914	(9,550)	-	-	-	17,508
Dementia Bereavement Service	2,314	-	-	-	-	-	2,314
Dementia Friendly South Tees Community Project	2,204	38,000	(36,926)	-	(3,190)	-	88
Middlesbrough Community Fund	-	2,350	(720)	-	-	-	1,630
<b>Total restricted funds</b>	<u>33,520</u>	<u>42,264</u>	<u>(47,196)</u>	<u>-</u>	<u>(3,190)</u>	<u>-</u>	<u>25,398</u>
<b>Total Funds</b>	<u>281,767</u>	<u>113,005</u>	<u>(150,440)</u>	<u>1,255</u>	<u>-</u>	<u>(631)</u>	<u>244,956</u>

**Unrestricted Designated Fund**

The designated fund brought forward reflects a £5,000 legacy from the estate of the former Chairman, Mr J R Southall deceased.

During the year under review, the trustees agreed to utilise this fund for the production of a promotional video. The unspent balance of the fund has been transferred back to general unrestricted funds.

The trustees have agreed to ringfence an amount equivalent to six months net operating costs in case income streams cease and the charity is no longer able to continue. This amount has been estimated at £71,000 and has been transferred from general unrestricted funds into the designated unrestricted fund.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**14. STATEMENT OF FUNDS (Continued)**

**Restricted Funds**

**Fusion cafe** – this once popular dementia café, which had been running since February 2006, ceased to take place during the pandemic. In that the funds were raised essentially from cash donations at café events, it would be impossible to return contributions to the donors. The trustees agreed, in the absence of the recommencement of the café, that the balance should be transferred to Community Activities.

**Community Activities** – donations received and usually applied to fund activities/dances for those living with dementia and their carers

**Dementia Bereavement Service** – this service is under redesign responding to current need and will restart in the future as 'Emotional Support'.

**Dementia Friendly South Tees Community Project** – Dementia Action Teesside was successful in securing the contract to deliver this project via a competitive process lead by Middlesbrough Borough Council. The duration of the contract is three years. A Dementia Friendly Community is a city, town or village where people with dementia are understood, respected and supported. In a Dementia Friendly Community people will be aware of and understand dementia, so that people with dementia can continue to live in the way they want to and in the community they choose. Dementia Friendly Communities are vital in helping people live well with dementia and remain a part of their community. DAT will continue to deliver a range of dementia friendly activities using music and dance, and raise awareness of dementia in public/private/community settings, delivering dementia awareness sessions.

**Middlesbrough Community Fund** – funding provided by Middlesbrough Borough Council towards a Music for the Mind project. The aim of the project is to improve the quality of life for those living with dementia by enabling them to express their feelings through art, music, singing and dancing and reduce social isolation.

**Office Refurbishment** – Tees Valley Community Foundation provided funding to update the office premises from which the charity operates. This included repairs and decoration, together with new office furniture and an additional laptop.

**Power of Music** - this is a three-year project with funding from the National Academy for Social Prescribing to provide music led activities which encourage social interaction in a safe and inclusive environment. Activities include regular dances and signing sessions. Music and dance can help trigger memories and emotions at various stages of the dementia journey, allowing familiar tunes and movement to tap into long term memories, providing a sense of wellbeing.

**Your Active Living Fund** – aimed at dementia communities to support the growth of new physical activity in hard-to-reach communities. We have used some of this funding to research, test approaches, barriers and gaps for the growth of dementia friendly community activities, working closely with community groups who aspired to develop new activities in their place, village or community. This work will continue to expand in this financial year, with the aim of empowering groups to facilitate their own activities, using the framework from Dementia Action Teesside, we see this as capacity building in the dementia space, and helping secure more activities to help people live well with dementia. 'You've Got This' is a programme funded directly by Sport England, commissioned to Tees Valley Sport, and jointly managed locally by two organisations, Everyone Active (who are part of Redcar & Cleveland Borough Council), who managed the grant selection and award, and Tees Valley Community Foundation who hold and administer the funding.

**Music and Memories project** – this project aims to provide weekly dances within Redcar for those living with dementia and has been funded by the Woodsmith Foundation.

**15. TAXATION**

HM Revenue & Customs have approved the charitable status of Cleveland Alzheimer's Residential Centre Limited and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.

**16. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS**

The charity was under the control of the trustees throughout the year under review.

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2023: none).

Mr H McGouran, Chair of Trustees is also the CEO of Tees Valley Community Foundation.

In the year under review, the charity received restricted grant funding totalling £4,500 from Tees Valley Community Foundation.

Tees Valley Community Foundation also rents office space to the charity. Rent of £3,000 was charged for the year.

**CLEVELAND ALZHEIMERS RESIDENTIAL CENTRE LIMITED**

England & Wales - Charity number 701958

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# Accounts

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**Company Registration No: 02345874**

**Charity Registration No: 701958**

**CLEVELAND ALZHEIMER'S RESIDENTIAL  
CENTRE LIMITED**

**(A company limited by guarantee and not having a share capital)**

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Swimming  
against the tide?

We will help you find  
calmer waters

**Baines Jewitt**  
CHARTERED ACCOUNTANTS  
AND BUSINESS ADVISERS

 [bainesjewitt.co.uk](https://www.bainesjewitt.co.uk)

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

## TRUSTEES'/DIRECTORS' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report, together with the unaudited financial statements of the charity, for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the accompanying notes and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

#### Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

#### Working Name

Following consultation with stakeholders and service users, the charity undertook a rebranding exercise and, while retaining its legal name, is now known as **Dementia Action Teesside (DAT)**.

#### OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the charity are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families. The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit in reviewing the charity's aims and objectives.

Continuing the commitment to consult with stakeholders and service users, DAT has partnered with the independent research agency, MMC Research and Marketing, to conduct anonymous interviews with a broad range of stakeholders working in the field of dementia. This important research project completed in the year will inform all future strategy – incorporating the voice of those living with dementia and their carers, and shape our services and offer. This work was enabled by the support of Teesside University.

Trustees, staff, volunteers and all involved with DAT were saddened to hear of the death of Alan Kitching – our former Chair, who has been a mainstay of our organisation since inception.

#### ACHEIVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

The delivery under contract of the Dementia Friendly Communities (DFC) South Tees Programme has proved very successful in terms of groups signing up, feedback from the commissioning body and the celebration events held. The charity has continuously delivered this programme since 2018. The Alzheimer's Society confirmed that it will cease to provide materials and endorsement of DFC organisations and programmes at the end of December 2023. This provides an excellent opportunity to build DAT profile by continuing to deliver the programme branded in the name of DAT. The Commissioners have been consulted and are in agreement with this, therefore a new brand has been developed for launch in January 2024.

Group activities, such as the regular well-attended Dances for people living with Dementia, continue to be popular and were expanded during the year via a successful application to Middlesbrough Council to enhance the Dementia Dances programme.

A further fixed-term post was recruited – to enable further expansion to more areas and venues for delivery programmes.

The existing staff have been retained, supported by a trusted group of consultants, supplementing and reinforcing the work of the employed staff team.

During the year, Debbie Smith and Louise Harding stood down as trustees and were thanked for their support and stewarding of the charity through restructuring and their contributions in ensuring the continuation of the charity.

The trustees met six times during the year, including a Planning Day involving all staff and volunteers. This has resulted in the adoption of a Charity Annual Plan and Calendar which will be reviewed and updated at all subsequent meetings.

The financial year under review has seen a period of stabilisation and planning for the charity to sustain and grow, both geographically and financially, using a combination of generated income and unrestricted reserves.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED****TRUSTEES'/DIRECTORS' REPORT (Continued)****FOR THE YEAR ENDED 30 SEPTEMBER 2023****ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS (Continued)**

A review of all essential structures, systems and procedures was completed, including all operational policies and IT, and further developments were planned for the coming year.

The profile of the charity has demonstrated significant reach.

The final debtors/creditors reconciliation was completed in the financial year, in relation to the former trading subsidiary Poplars Alzheimers Lodge Limited, handled by Begbies Traynor Group. This resulted in a net transfer into the charity as reflected in these accounts.

The charity also benefited from a significant legacy.

Following the market research exercise, the qualitative findings were discussed by the trustees. The overall vision for the charity remains:

To provide excellent services and support to people living with dementia in the Teesside area leading to an improved quality of life;

To move to become financially viable as an organisation to enable long-term existence; and

To not duplicate services already provided.

In particular, the research highlighted the following needs:

There was a gap in understanding the needs of people with early onset dementia and their families in relation to employment, and it was agreed to explore how the DFC could be used to engage further with employers and also the possibility in future years of identifying a partner to provide individual advocacy/advice on employability.

It was clear that it should be support that empowers people to find ways to meet their own needs, without an over-reliance on funded services, that there was a lack of co-ordination around provision and information, a need for more social connectivity, and emotional support.

It was agreed to register a domain for the purposes of developing a digital responsive forum in line with the above aims, and conduct a feasibility study.

In the coming year, the charity will continue to map the dementia care landscape and work together across statutory and voluntary sectors to co-design and deliver high quality services which meet local needs. New bids and applications will be submitted to expand wherever opportunities arise.

Following a successful advertising campaign, the charity was successful in identifying two trustees who will join the Board in January 2024.

It was agreed by the family that the James Southall legacy will be used to develop video content for prospective service users.

The charity office space will be re-designed and improved to include meeting spaces for face to face and video hosting, new furniture and additional equipment to enable the move towards all paperless processes.

The trustees wish to take this opportunity to acknowledge their gratitude to the many organisations, individuals and funders who continue to support the charity.

**FINANCIAL REVIEW**

A summary of the income and expenditure of the charity, and of its opening and closing balance sheet positions, is provided within the annexed accounts.

The charity ended the financial year with unrestricted reserves of £219,558 (previous year: £248,247) which continues to be used as seed-funding for the charity's activities going forward.

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### TRUSTEES'/DIRECTORS' REPORT *(Continued)*

#### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS *(Continued)*

##### **Reserves Policy**

Following restructuring and reorganising of the charity's affairs (including full repayment of its bank loans), the trustees have considered their requirements in terms of minimum levels of cash-backed unrestricted reserves going forward. At present, this is expected to be fairly modest, albeit with aspirations to build back. It has therefore been agreed that unrestricted funds should not be allowed to fall below the equivalent of six months of the current level of resources expended. The current level of reserves being more than six months, the annual strategic plan will provide details for trustee approval of any resources required from reserves to match-fund existing services or support the development of new services

##### **Investment Powers and Policy**

Under its Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

The trustees have operated a policy of retaining surplus funds in an interest-bearing bank deposit account.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### **Governing Document**

Cleveland Alzheimer's Residential Centre Limited is a company, limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 10 February 1989. It is also a charity registered with the charity Commission. Members of the company agree to contribute an amount not exceeding £1 in the event of the charity being wound up.

##### **Appointment of Trustees/Members of the Council of Management**

The initial members of the Council of Management were the subscribers to the Memorandum and Articles of Association. New members are appointed from time to time at the discretion of existing members to fill identified skills gaps. The minimum number of members is three.

In relation to the Companies Act 2006, members of the Council of Management are also directors of the limited company.

##### **Trustee Induction and Training**

New trustees are invited to meet with the Chairman in the first instance. This meeting involves consideration of and discussion around the latest reports and financial statements, Memorandum and Articles of Association, Ethos and Values Statements, and Strategic Plan. Copies of all of these documents are then retained by the new trustee. Following this, informal opportunities to meet the other trustees and staff are offered.

Trustees are encouraged to attend charity events, where these will facilitate the undertaking of their role, and are also provided with the opportunity to undertake governance training.

##### **Organisation**

The charity is administered by the trustees who, throughout the year under review, delegated responsibility for the day-to-day operations of the charity to its staff team supported by specialist consultants.

##### **Staff Remuneration**

All remuneration of staff is reviewed annually having regard to the operational needs of the charity and external factors such as the recruitment market and salary rates for similar positions offered locally.

##### **Risk Management**

The trustees have developed a corporate risk register which identifies the areas of risk to which they believe the charity is exposed. The major risk categories have been identified as follows:

- legislative
- financial
- technological
- compliance
- community
- managerial
- people
- social.

The trustees have then highlighted the main issues within each of the above categories and have developed risk reduction strategies to enable them to manage those issues.

The corporate risk register is used as a monitoring tool and is reviewed at each governance meeting.

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

## TRUSTEES'/DIRECTORS' REPORT *(Continued)*

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### STRUCTURE GOVERNANCE AND MANAGEMENT *(Continued)*

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity Name:</b>	Cleveland Alzheimer's Residential Centre Limited
<b>Working Name:</b>	Dementia Action Teesside
<b>Company Registration No:</b>	02345874
<b>Charity Registration No:</b>	701958
<b>Governing Document:</b>	Memorandum and Articles of Association dated 10 February 1989
<b>Registered Office:</b>	Corvette House Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TX
<b>Independent Examiner:</b>	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton on Tees TS18 3TU
<b>Bankers:</b>	Barclays Bank plc 19-23 Wellington Square Stockton-on-Tees TS18 1NA
<b>Trustees/Members of the Council of Management:</b>	Mr H McGouran (Chair) Mrs F L Harding (Resigned 27 April 2023) Mr A G Southall Mrs D J Smith (Resigned 27 April 2023) Ms D A Sullivan (Treasurer)

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

#### Approval

This report was approved by the trustees/directors on 25 January 2024 and signed on their behalf by:

**MR H MCGOURAN**  
Chair of Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2023, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees of the company (who are also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*J Lester*

**Mr J Lester FCA  
Baines Jewitt Limited  
Spitfire House  
19 Falcon Court  
Preston Farm Industrial Estate  
Stockton on Tees  
TS18 3TU**

**Dated: 29 January 2024**

**JL/AJW**

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES (including Summary Income and Expenditure Account)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
<b>Income from:</b>							
Grants, donations and legacies	3	69,324	1,700	42,264	39,720	111,588	41,420
Investments	4	1,417	197	-	-	1,417	197
<b>Total Income</b>		<b>70,741</b>	<b>1,897</b>	<b>42,264</b>	<b>39,720</b>	<b>113,005</b>	<b>41,617</b>
<b>Expenditure on:</b>							
Charitable activities	5	103,244	69,311	47,196	53,510	150,440	122,821
<b>Total Expenditure</b>		<b>103,244</b>	<b>69,311</b>	<b>47,196</b>	<b>53,510</b>	<b>150,440</b>	<b>122,821</b>
Net gains/(losses) on investments	11	1,255	548	-	-	1,255	548
<b>Net Income/(Expenditure)</b>		<b>(31,248)</b>	<b>(66,866)</b>	<b>(4,932)</b>	<b>(13,790)</b>	<b>(36,180)</b>	<b>(80,656)</b>
<b>Transfers between funds</b>		<b>3,190</b>	<b>49,048</b>	<b>(3,190)</b>	<b>(49,048)</b>	<b>-</b>	<b>-</b>
		<b>(28,058)</b>	<b>(17,818)</b>	<b>(8,122)</b>	<b>(62,838)</b>	<b>(36,180)</b>	<b>(80,656)</b>
<b>Other recognised losses:</b>							
Impairment of subsidiary company loan		(631)	(7,419)	-	-	(631)	(7,419)
<b>Net movement in funds</b>	6	<b>(28,689)</b>	<b>(25,237)</b>	<b>(8,122)</b>	<b>(62,838)</b>	<b>(36,811)</b>	<b>(88,075)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	14	248,247	273,484	33,520	96,358	281,767	369,842
<b>Total funds carried forward</b>	<b>13 &amp; 14</b>	<b>219,558</b>	<b>248,247</b>	<b>25,398</b>	<b>33,520</b>	<b>244,956</b>	<b>281,767</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

Company Registration No: 02345874

## BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	9		346		407
<b>CURRENT ASSETS</b>					
Debtors	10	6,030		130,476	
Cash at bank and in hand		240,710		157,204	
Investments	11	4,566		3,311	
			251,306	290,991	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	12	(6,696)		(9,631)	
<b>NET CURRENT ASSETS</b>			244,610		281,360
<b>NET ASSETS</b>			244,956		271,767
<b>Funds</b>	<b>13 &amp; 14</b>				
Unrestricted - General			214,558		243,247
- Designated			5,000		5,000
			219,558		248,247
Restricted			25,398		33,520
			244,956		281,767

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 25 January 2024 and signed on their behalf by:

**MR H McGOURAN**  
Chair of Trustees

The notes on pages 8 to 14 form part of these financial statements

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023****1. STATUTORY INFORMATION**

Cleveland Alzheimer's Residential Centre Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 4 of these financial statements. The nature of the charity's operations and principal activities are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families.

**2. ACCOUNTING POLICIES****(a) Basis of Preparation of the Financial Statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with '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)', issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. The policies have been consistently applied to all years presented unless otherwise stated.

**(b) Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For grants and donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant or donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity whilst it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest and is included when the amount can be measured reliably and the charity's right to receive payment is established.

**(c) Resources Expended**

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred, on an estimated basis.

**(d) Funds**

Unrestricted general funds are those available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 2. ACCOUNTING POLICIES (*Continued*)

##### (e) Fixed Assets and Depreciation

Fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost, less estimated residual value, of an asset over the estimated useful life of that asset as follows:

Fixtures and equipment - 15% reducing balance

##### (f) Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations at each balance sheet date.

##### (g) Debtors and Creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors are recognised at the settlement amount due.

##### (h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### (i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities for the period to which they relate.

##### (j) Going Concern

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 3. INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Grants	-	-	40,000	38,352	40,000	38,352
Donations	3,990	1,700	2,264	1,368	6,254	3,068
Legacies	65,334	-	-	-	65,334	-
	<u>69,324</u>	<u>1,700</u>	<u>42,264</u>	<u>39,720</u>	<u>111,588</u>	<u>41,420</u>

#### 4. INCOME FROM INVESTMENTS

	Unrestricted Funds	
	2023	2022
	£	£
Bank interest	1,119	64
Dividends	298	133
	<u>1,417</u>	<u>197</u>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
Depreciation:							
- fixtures and equipment	Direct	61	72	-	-	61	72
Loss on disposal of fixed assets	Direct	-	1,845	-	-	-	1,845
		<u>61</u>	<u>1,917</u>	<u>-</u>	<u>-</u>	<u>61</u>	<u>1,917</u>
Rent and service charge	Direct	(1,000)	10,000	-	-	(1,000)	10,000
Rates and water	Direct	-	(96)	-	-	-	(96)
Heating and lighting	Direct	-	493	-	-	-	493
Insurance	Direct	1,916	2,067	-	-	1,916	2,067
Staff costs	Direct	34,851	8,709	21,919	38,915	56,770	47,624
Staff settlement agreement	Direct	-	11,760	-	-	-	11,760
Repairs and renewals	Direct	-	183	-	-	-	183
PR, marketing, communications and web design	Direct	13,905	8,136	-	-	13,905	8,136
Bank charges	Direct	453	575	-	-	453	575
Sundry expenses	Direct	851	2,295	8,012	3,159	8,863	5,454
Information technology	Direct	4,258	3,434	-	-	4,258	3,434
Events	Direct	-	-	12,465	8,580	12,465	8,580
Telephone and internet	Direct	176	585	325	152	501	737
Printing, postage and stationery	Direct	2,669	2,477	1,076	182	3,745	2,659
Travelling expenses	Direct	-	-	3,399	2,359	3,399	2,359
Volunteer expenses	Direct	-	-	-	163	-	163
Dementia net project	Direct	33,040	-	-	-	33,040	-
Governance costs	See below	12,064	16,776	-	-	12,064	16,776
		<u>103,244</u>	<u>69,311</u>	<u>47,196</u>	<u>53,510</u>	<u>150,440</u>	<u>122,821</u>

Governance Costs	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
Accountancy and independent examination fees	Direct	3,300	2,000	-	-	3,300	2,000
Legal and other professional fees	Direct	8,764	14,776	-	-	8,764	14,776
		<u>12,064</u>	<u>16,776</u>	<u>-</u>	<u>-</u>	<u>12,064</u>	<u>16,776</u>

#### 6. NET MOVEMENT IN FUNDS FOR THE YEAR

The net movement in funds for the year is stated after charging:	2023	2022
	£	£
Depreciation of owned tangible fixed assets	61	72
Loss on disposal of fixed assets	-	1,845
Impairment of subsidiary company loan	631	7,419
External examiner's remuneration:		
- independent examination	2,500	3,500
- accountancy and other services	800	1,000
- over provision re prior year written back	-	(2,500)
Operating lease payments	888	883
	<u>888</u>	<u>883</u>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

7. STAFF COSTS AND TRUSTEES' REMUNERATION	2023	2022
	£	£
Staff salaries and wages	55,892	45,475
Social security costs	-	1,665
Pension contributions	878	484
	56,770	47,624
	56,770	47,624

No employees earned more than £60,000 per annum (2022: none).

No trustee received remuneration or reimbursement of expenses during the current or previous period.

The total remuneration cost for Key Management Personnel during the year was £nil (2022: £nil).

#### 8. STAFF NUMBERS

The average number of employees during the year was three (2022: three).

#### 9. TANGIBLE FIXED ASSETS

	Fixtures and Equipment £
<b>COST</b>	
At beginning and end of year	479
	479
<b>DEPRECIATION</b>	
At beginning of year	72
Charge for year	61
	133
<b>At end of year</b>	133
<b>NET BOOK VALUE</b>	
At beginning of year	407
	407
<b>At end of year</b>	346
	346

#### 10. DEBTORS

	2023	2022
	£	£
Loan account balance due from Poplars Alzheimer's Lodge Limited	-	636,947
<b>Less:</b> Impairment provision (see below)	-	(507,419)
	-	129,528
Other debtors and prepayments	6,030	948
	6,030	130,476
	6,030	130,476

Impairment provision – in 2022, the charity made an impairment provision of £507,419 against the loan account balance due from its subsidiary company. This loan reflected the ongoing financial support to enable that company to continue trading, thereby safeguarding a high standard of continuing care for the remaining nursing home residents, through to the date of sale, and maximising the selling price of the freehold property. The remaining loan account balance was recovered by means of the return of residual cash balances to the charity on completion of the liquidation of the subsidiary company in April 2023.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**11. CURRENT ASSET INVESTMENTS**

	2023	2022
	£	£
<b>Listed Equity Shares (708 HSBC)</b>		
Market value at beginning of year	3,309	2,761
Gain/(loss) on revaluation – per statement of financial activities	1,257	548
	<hr/>	<hr/>
Market value at end of year	<b>4,566</b>	3,309
<b>Unlisted Equity Shares (2 Poplars Alzheimer's Lodge Limited)</b>		
Estimated market value at beginning of year	2	2
Cancelled in year	(2)	-
	<hr/>	<hr/>
	<b>4,566</b>	3,311
	<hr/> <hr/>	<hr/> <hr/>

**12. CREDITORS: Amounts falling due within one year**

	2023	2022
	£	£
Taxation and social security costs	574	461
Other creditors and accruals	6,122	7,370
	<hr/>	<hr/>
	<b>6,696</b>	7,831
	<hr/> <hr/>	<hr/> <hr/>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	346	-	-	346
Cash at bank and in hand	210,312	5,000	25,398	240,710
Other net current assets	3,900	-	-	3,900
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>214,558</b>	<b>5,000</b>	<b>25,398</b>	<b>244,956</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 14. STATEMENT OF FUNDS

2023	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	Other Gains/ (Losses)	At End of Year
	£	£	£	£	£	£	£
<b>Unrestricted Funds:</b>							
General	243,247	70,741	(103,244)	1,255	3,190	(631)	214,558
Designated	5,000	-	-	-	-	-	5,000
<b>Total unrestricted funds</b>	<u>248,247</u>	<u>70,741</u>	<u>(103,244)</u>	<u>1,255</u>	<u>3,190</u>	<u>(631)</u>	<u>219,558</u>
<b>Restricted Funds:</b>							
Fusion cafe	3,858	-	-	-	-	-	3,858
Dementia Friendly Middlesbrough and Redcar & Cleveland	25,144	1,914	(9,550)	-	-	-	17,508
Dementia Bereavement Service	2,314	-	-	-	-	-	2,314
Dementia Friendly South Tees Community Project	2,204	38,000	(36,926)	-	(3,190)	-	88
Middlesbrough Community Fund	-	2,350	(720)	-	-	-	1,630
<b>Total restricted funds</b>	<u>33,520</u>	<u>42,264</u>	<u>(47,196)</u>	<u>-</u>	<u>(3,190)</u>	<u>-</u>	<u>25,398</u>
<b>Total Funds</b>	<u>281,767</u>	<u>113,005</u>	<u>(150,440)</u>	<u>1,255</u>	<u>-</u>	<u>(631)</u>	<u>244,956</u>
<b>2022</b>	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	Other Gains/ (Losses)	At End of Year
	£	£	£	£	£	£	£
<b>Unrestricted Funds:</b>							
General	268,484	1,897	(69,311)	548	49,048	(7,419)	243,247
Designated	5,000	-	-	-	-	-	5,000
<b>Total unrestricted funds</b>	<u>273,484</u>	<u>1,897</u>	<u>(69,311)</u>	<u>548</u>	<u>49,048</u>	<u>(7,419)</u>	<u>248,247</u>
<b>Restricted Funds:</b>							
Fusion cafe	3,858	-	-	-	-	-	3,858
Dementia Voices Stockton Dementia Friendly Middlesbrough and Redcar & Cleveland	25,624	-	(2,354)	-	(23,270)	-	-
Dementia Friendly Stockton	57,438	20,720	(32,496)	-	(20,518)	-	25,144
Social engagement through music and dance	1,837	-	-	-	(1,837)	-	-
Dementia Bereavement Service	3,459	-	(3,459)	-	-	-	-
Reducing isolation and loneliness	2,314	-	-	-	-	-	2,314
Dementia Friendly South Tees Community Project	1,828	-	-	-	(1,828)	-	-
	-	19,000	(15,201)	-	(1,595)	-	2,204
<b>Total restricted funds</b>	<u>96,358</u>	<u>39,720</u>	<u>(53,510)</u>	<u>-</u>	<u>(49,048)</u>	<u>-</u>	<u>33,520</u>
<b>Total Funds</b>	<u>369,842</u>	<u>41,617</u>	<u>(122,821)</u>	<u>548</u>	<u>-</u>	<u>(7,419)</u>	<u>281,767</u>

#### Unrestricted Designated Fund

The above designated fund reflects a transfer from general funds of a £5,000 legacy from the estate of the former Chairman, Mr J R Southall deceased.

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 14. STATEMENT OF FUNDS (*Continued*)

##### Restricted Funds

***Fusion cafe*** - this once popular dementia café, which had been running since February 2006, ceased to take place during the pandemic. When a suitable venue is identified, it is hoped to recommence this activity.

***Dementia Friendly Middlesbrough and Redcar & Cleveland*** - this project, which has operated since September 2015, has concluded and been re-contracted as Dementia Friendly South Tees Community Project (see below). The surplus from delivering the project in prior years was transferred into unrestricted funds.

***Dementia Bereavement Service*** – this service is under redesign responding to current need and will restart in the coming year as “Emotional Support”.

***Dementia Friendly South Tees Community Project*** – DAT was successful in securing the contract to deliver this project via a competitive process lead by Middlesbrough Borough Council. The duration of the contract is 3 years plus an additional optional 2 years. A dementia-friendly community is a city, town or village where people with dementia are understood, respected and supported. In a dementia-friendly community people will be aware of and understand dementia, so that people with dementia can continue to live in the way they want to and in the community they choose. Dementia-friendly communities are vital in helping people live well with dementia and remain a part of their community. DAT will work with local businesses and provide large scale events to deliver these aims.

***Middlesbrough Community Fund*** – funding has been provided by Middlesbrough Borough Council towards a Music for the Mind Project. The aim of the project is to improve the quality of life for those living with dementia by enabling them to express their feelings through art, music, singing and dancing and reduce social isolation.

***Dementia Voices Stockton*** – this project initially funded by Ballinger Charitable Trust, including a Dementia Care Co-ordinator service, is now provided by Stockton Borough Council and it was agreed that the remaining funding could be utilised towards the core running costs of the charity in line with Ballinger Trust’s funding priorities.

***Dementia Friendly Stockton*** - this project has concluded with the surplus transferred to unrestricted funds. The charity will resume projects in Stockton in future years when the opportunity to do so presents.

***Social engagement through music and dance*** – as this activity has proved to be so popular, we will extend the programme and seek alternative funding.

***Reducing isolation and loneliness*** - Tees Valley Community Fund, through their Better Together Fund, provided funding initially to help those living with dementia and their carers reconnect with the local community following the easing of lockdown restrictions, by providing support, training and advice to carers. By agreement with the funder the balance remaining was transferred into unrestricted funds to enable the development of additional activities now that restrictions have eased.

#### 15. SUBSIDIARY UNDERTAKING AND RELATED PARTY TRANSACTIONS

Cleveland Alzheimer’s Residential Centre Limited was the parent company of Poplars Alzheimer’s Lodge Limited. Poplars Alzheimers Lodge Limited was liquidated during the year and the loan account balance was repaid.

Balances due from the subsidiary company at the balance sheet dates were as follows:	2023	2022
	£	£
Loan account balance	-	636,947
<b>Less:</b> Impairment provision (see note 10)	-	(507,419)
	-	129,528
	-	129,528

Other than as referred to above, there were no transactions with related parties during the period under review or the previous period.

#### 16. TAXATION

HM Revenue & Customs have approved the charitable status of Cleveland Alzheimer’s Residential Centre Limited and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.

**CLEVELAND ALZHEIMERS RESIDENTIAL CENTRE LIMITED**

England & Wales - Charity number 701958

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# Accounts

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**Company Registration No: 02345874**

**Charity Registration No: 701958**

**CLEVELAND ALZHEIMER'S RESIDENTIAL  
CENTRE LIMITED**

**(A company limited by guarantee and not having a share capital)**

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Swimming  
against the tide?

We will help you find  
calmer waters

**Baines Jewitt**  
CHARTERED ACCOUNTANTS  
AND BUSINESS ADVISERS

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**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
**REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

## TRUSTEES'/DIRECTORS' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report, together with the unaudited financial statements of the charity, for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

#### Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

#### OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the charity are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families. The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit in reviewing the charity's aims and objectives.

Following consultation with stakeholders and service users, the Charity has undertaken a rebranding exercise and, while retaining the legal name, will now be known as Dementia Action Teesside. Dementia Action Teesside aims to provide services that make a positive difference to those living with dementia.

With the support of Teesside University, a new website is under development, designed with accessibility in mind for the Charity's specific user group, and again via consultation with stakeholders. A quote was successfully submitted to continue to deliver the Dementia Friendly Communities South Tees Programme. The Charity has continuously delivered this programme since 2018 resulting in over 292 businesses and organisations signing up. Participating businesses and organisations outline what steps they will take to work towards becoming dementia friendly, such as increasing awareness and understanding about dementia among staff and making the physical environment more accessible for people living with dementia. As part of this programme the Charity will deliver training and host celebration events for the organisations.

With the lifting of COVID restrictions we have seen a welcome return to delivering group activities such as the regular well attended Dances for people living with Dementia, and these will be expanding in the coming year to more areas and venues.

The trustees acknowledge their gratitude to the many organisations, individuals and funders who continue to support the Charity.

#### ACHEIVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

The Charity has been successful in recruiting a qualified and experienced Treasurer to the board of trustees and a Project Development Manager to the staff team. The existing staff have been retained following return from Furlough. Specialist support from a trusted group of consultants is supplementing and reinforcing the work of the employed staff team.

The financial year under review has allowed for a continued period of refocussing for the charity to enable, sustain and grow, both geographically and financially, using a combination of generated income and unrestricted reserves. The Charity has relocated to accessible office space, co-housed with several other charities. A review of all basic structures, systems and procedures commenced, including all operational policies and IT, with a view to ensuring firm foundations in all aspects on which to build back. The Charity has benefited from a number of small grants which will support the development of new direct services.

Via the updated website and social media campaigns, the new branding and profile of the Charity has demonstrated significant reach.

In the coming year, in response to suggestions from current service users, the Charity is in the planning stages of several new projects including additional social opportunities and a significant conference programme.

Dementia Action Teesside will partner with the independent research agency, MMC Research & Marketing, to conduct anonymous interviews with a broad range of stakeholders working in the field of dementia. This important research project will inform our future strategy – incorporating the voice of those living with dementia and their carers, and shape our services and offer.

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### TRUSTEES'/DIRECTORS' REPORT *(Continued)*

FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS *(Continued)*

The final debtors/creditors reconciliations will be completed early in the new financial year in relation to PAL, handled by Begbies Traynor Group. This will result in a net transfer into the Charity. This coupled with a significant legacy which the Charity has been notified of, existing reserves, and potential future fundraising indicates that this coming year will be the optimum time to agree a confident forward delivery plan for the next three years in line with the trustees vision:

- To provide excellent services and support to people living with dementia in the Teesside area leading to an improved quality of life;
- To move to become financially viable as an organisation to enable long term existence; and
- To not duplicate services already provided.

#### FINANCIAL REVIEW

A summary of the income and expenditure of the charity, and of its opening and closing balance sheet positions, is provided within the annexed accounts.

The charity ended the financial year with unrestricted reserves of £248,247 (previous year: £273,484) which continues to be used as seed-funding for the charity's activities going forward.

#### Reserves Policy

Following restructuring and reorganising of the charity's affairs (including full repayment of its bank loans), the trustees have considered their requirements in terms of minimum levels of cash-backed unrestricted reserves going forward. At present, this is expected to be fairly modest, albeit with aspirations to build back. It has therefore been agreed that unrestricted funds should not be allowed to fall below the equivalent of six months of the current level of resources expended. The current level of reserves being more than six months, the annual strategic plan will provide details for trustee approval of any resources required from reserves to match fund existing services or support the development of new services

#### Investment Powers and Policy

Under its Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

The trustees have operated a policy of retaining surplus funds in an interest-bearing bank deposit account.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

Cleveland Alzheimer's Residential Centre Limited is a company, limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 10 February 1989. It is also a charity registered with the Charity Commission. Members of the company agree to contribute an amount not exceeding £1 in the event of the charity being wound up.

##### Appointment of Trustees/Members of the Council of Management

The initial members of the Council of Management were the subscribers to the Memorandum and Articles of Association. New members are appointed from time to time at the discretion of existing members to fill identified skills gaps. The minimum number of members is three.

In relation to the Companies Act 2006, members of the Council of Management are also directors of the limited company.

##### Trustee Induction and Training

New trustees are invited to meet with the Chairman in the first instance. This meeting involves consideration of and discussion around the latest reports and financial statements, Memorandum and Articles of Association, Ethos and Values Statements, and Strategic Plan. Copies of all of these documents are then retained by the new trustee. Following this, informal opportunities to meet the other trustees and staff are offered.

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

## TRUSTEES'/DIRECTORS' REPORT *(Continued)*

FOR THE YEAR ENDED 30 SEPTEMBER 2022

### STRUCTURE GOVERNANCE AND MANAGEMENT *(Continued)*

Trustees are encouraged to attend charity events, where these will facilitate the undertaking of their role, and are also provided with the opportunity to undertake governance training.

#### Organisation

The charity is administered by the trustees who, throughout the year under review, delegated responsibility for the day-to-day operations of the charity to its Staff Team supported by specialist consultant support.

#### Staff Remuneration

All remuneration of staff is reviewed annually having regard to the operational needs of the Charity and external factors such as the recruitment market and salary rates for similar positions offered locally.

#### Risk Management

The trustees have developed a corporate risk register which identifies the areas of risk to which they believe the charity is exposed. The major risk categories have been identified as follows:

- legislative
- financial
- technological
- compliance
- community
- managerial
- people
- social.

The trustees have then highlighted the main issues within each of the above categories and have developed risk reduction strategies to enable them to manage those issues.

The corporate risk register is used as a monitoring tool and is reviewed at each governance meeting.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity Name:</b>	Cleveland Alzheimer's Residential Centre Limited
<b>Working Name:</b>	Dementia Action Teesside
<b>Company Registration No:</b>	02345874
<b>Charity Registration No:</b>	701958
<b>Governing Document:</b>	Memorandum and Articles of Association dated 10 February 1989
<b>Registered Office:</b>	Corvette House Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TX
<b>Independent Examiner:</b>	Mr. J. Lester FCA Baines Jewitt Limited Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA
<b>Bankers:</b>	Barclays Bank plc P.O. Box 235 Barclays House Teesdale Business Park Stockton-on-Tees

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**

**TRUSTEES'/DIRECTORS' REPORT *(Continued)***

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

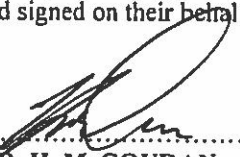
**REFERENCE AND ADMINISTRATIVE DETAILS *(Continued)***

<b>Trustees/Members of the Council of Management:</b>	Mr. H.A. Kitching (resigned 28.1.22)
	Mr. H. McGouran (Chair)
	Mrs. F.L. Harding
	Mr. A.G. Southall
	Mrs. D.J. Smith
	Ms. D.A. Sullivan (appointed 29.6.22) (Treasurer)

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Approval**

This report was approved by the trustees/directors on ..... 21/04/2023 .....  
and signed on their behalf by:

  
.....  
**MR. H. MCGOURAN**  
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2022, which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the charity trustees of the company (who are also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*J. Lester*

Mr. J. Lester FCA  
Baines Jewitt Limited  
Barrington House  
41-45 Yarm Lane  
Stockton-on-Tees  
TS18 3EA

Dated: 29/04/2023

JL/CAP

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (including Summary Income and Expenditure Account)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
<b>Income from:</b>							
Grants, donations and legacies	3	1,700	34,383	39,720	59,592	41,420	93,975
Charitable activities	4	-	160	-	-	-	160
Investments	5	197	109	-	-	197	109
<b>Total Income</b>		<u>1,897</u>	<u>34,652</u>	<u>39,720</u>	<u>59,592</u>	<u>41,617</u>	<u>94,244</u>
<b>Expenditure on:</b>							
Charitable activities	6	69,311	201,242	53,510	58,492	122,821	259,734
<b>Total Expenditure</b>		<u>69,311</u>	<u>201,242</u>	<u>53,510</u>	<u>58,492</u>	<u>122,821</u>	<u>259,734</u>
Net gains/(losses) on investments	12	548	626	-	-	548	626
<b>Net Income/(Expenditure)</b>		<u>(66,866)</u>	<u>(165,964)</u>	<u>(13,790)</u>	<u>1,100</u>	<u>(80,656)</u>	<u>(164,864)</u>
Transfers between funds		49,048	(8,196)	(49,048)	8,196	-	-
		<u>(17,818)</u>	<u>(174,160)</u>	<u>(62,838)</u>	<u>9,296</u>	<u>(80,656)</u>	<u>(164,864)</u>
<b>Other recognised losses:</b>							
Increase in provision for impairment of subsidiary company loan		(7,419)	-	-	-	(7,419)	-
<b>Net movement in funds</b>	7	<u>(25,237)</u>	<u>(174,160)</u>	<u>(62,838)</u>	<u>9,296</u>	<u>(88,075)</u>	<u>(164,864)</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward	16	273,484	447,644	96,358	87,062	369,842	534,706
<b>Total funds carried forward</b>	15&16	<u>248,247</u>	<u>273,484</u>	<u>33,520</u>	<u>96,358</u>	<u>281,767</u>	<u>369,842</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

Company Registration No: 02345874

## BALANCE SHEET AS AT 30 SEPTEMBER 2022

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	10		407		1,982
<b>CURRENT ASSETS</b>					
Debtors	11	130,476		137,939	
Cash at bank and in hand		157,204		246,363	
Investments	12	3,311		2,763	
		290,991		387,065	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	13	(9,631)		(19,205)	
<b>NET CURRENT ASSETS</b>			281,360		367,860
<b>NET ASSETS</b>			281,767		369,842
<b>Funds</b>	15 & 16				
Unrestricted - General			243,247		268,484
- Designated			5,000		5,000
			248,247		273,484
Restricted			33,520		96,358
			281,767		369,842

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 21/04/2023  
and signed on their behalf by:

.....  
MR. H. MCGOURAN  
Chair of Trustees

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 1. STATUTORY INFORMATION

Cleveland Alzheimer's Residential Centre Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 3 of these financial statements. The nature of the charity's operations and principal activities are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families.

### 2. ACCOUNTING POLICIES

#### (a) Basis of Preparation of the Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with '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)', issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. The policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For grants and donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant or donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity whilst it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest and is included when the amount can be measured reliably and the charity's right to receive payment is established.

#### (c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred, on an estimated basis.

#### (d) Funds

Unrestricted general funds are those available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 2. ACCOUNTING POLICIES *(Continued)*

##### (e) Fixed Assets and Depreciation

Fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost, less estimated residual value, of an asset over the estimated useful life of that asset as follows:

Fixtures and equipment - 15% reducing balance

##### (f) Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations at each balance sheet date.

##### (g) Debtors and Creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors are recognised at the settlement amount due.

##### (h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### (i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities for the period to which they relate.

##### (j) Going Concern

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 3. INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Grants	-	27,096	38,352	52,025	38,352	79,121
Donations	1,700	7,287	1,368	7,567	3,068	14,854
	<u>1,700</u>	<u>34,383</u>	<u>39,720</u>	<u>59,592</u>	<u>41,420</u>	<u>93,975</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Training activities	-	160	-	-	-	160
	<u>-</u>	<u>160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160</u>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 5. INCOME FROM INVESTMENTS

	Unrestricted Funds	
	2022	2021
	£	£
Bank interest	64	33
Dividends	133	76
	<u>197</u>	<u>109</u>

#### 6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Depreciation:							
- fixtures and equipment	Direct	72	350	-	-	72	350
Loss on disposal of fixed assets	Direct	1,845	469	-	-	1,845	469
		<u>1,917</u>	<u>819</u>	<u>-</u>	<u>-</u>	<u>1,917</u>	<u>819</u>
Rent and service charge	Direct	10,000	18,002	-	-	10,000	18,002
Rates and water	Direct	(96)	852	-	-	(96)	852
Heating and lighting	Direct	493	1,570	-	-	493	1,570
Insurance	Direct	2,067	2,113	-	-	2,067	2,113
Staff costs	Direct	8,709	98,470	38,915	42,859	47,624	141,329
Staff settlement agreement	Direct	11,760	23,000	-	-	11,760	23,000
Repairs and renewals	Direct	183	-	-	-	183	-
PR, marketing, communications and Web design	Direct	8,136	-	-	-	8,136	-
Bank charges	Direct	575	866	-	-	575	866
Sundry expenses	Direct	2,295	773	3,159	405	5,454	1,178
Information technology	Direct	3,434	-	-	-	3,434	-
Dementia cafe expenses	Direct	-	-	-	636	-	636
Bereavement service expenses	Direct	-	-	-	186	-	186
Events	Direct	-	-	8,580	11,903	8,580	11,903
Telephone and internet	Direct	585	1,277	152	913	737	2,190
Printing, postage and stationery	Direct	2,477	2,391	182	-	2,659	2,391
Subscriptions	Direct	-	2,188	-	-	-	2,188
Hire of equipment	Direct	-	9,560	-	-	-	9,560
Travelling expenses	Direct	-	-	2,359	1,590	2,359	1,590
Volunteer expenses	Direct	-	-	163	-	163	-
Motor expenses	Direct	-	749	-	-	-	749
Removal and storage costs	Direct	-	2,850	-	-	-	2,850
Governance costs	See below	16,776	35,762	-	-	16,776	35,762
		<u>69,311</u>	<u>201,242</u>	<u>53,510</u>	<u>58,492</u>	<u>122,821</u>	<u>259,734</u>
<b>Governance Costs</b>							
	Basis of Allocation	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Accountancy and independent examination fees	Direct	2,000	7,000	-	-	2,000	7,000
Legal and other professional fees	Direct	14,776	28,762	-	-	14,776	28,762
		<u>16,776</u>	<u>35,762</u>	<u>-</u>	<u>-</u>	<u>16,776</u>	<u>35,762</u>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 7. NET MOVEMENT IN FUNDS FOR THE YEAR

The net movement in funds for the year is stated after charging:	2022	2021
	£	£
Depreciation of owned tangible fixed assets	72	350
Loss on disposal of fixed assets	1,845	469
Increase in provision for impairment of subsidiary company loan	7,419	-
External examiner's remuneration:		
- independent examination	3,500	4,350
- accountancy, taxation and other services	1,000	2,650
- over provision re prior year written back	(2,500)	-
Operating lease payments	883	1,766
	<u>883</u>	<u>1,766</u>

#### 8. STAFF COSTS AND TRUSTEES' REMUNERATION

	2022	2021
	£	£
Staff salaries and wages	45,475	130,478
Social security costs	1,665	9,235
Pension contributions	484	1,616
	<u>47,624</u>	<u>141,329</u>

No employees earned more than £60,000 per annum (2021: none).

No trustee received remuneration or reimbursement of expenses during the current or previous period.

The total remuneration cost for Key Management Personnel during the year was £nil (2021: £70,923).

#### 9. STAFF NUMBERS

The average number of employees during the year was three (2021: five).

#### 10. TANGIBLE FIXED ASSETS

		Fixtures and Equipment £
<b>COST</b>		
At beginning of year		12,327
Additions		479
		<u>12,806</u>
Disposals		12,327
		<u>479</u>
<b>DEPRECIATION</b>		
At beginning of year		10,345
On disposals		10,345
		<u>-</u>
Charge for year		72
		<u>72</u>
<b>NET BOOK VALUE</b>		
At beginning of year	1,982	1,982
At end of year	<u>407</u>	<u>407</u>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 11. DEBTORS

	2022	2021
	£	£
Loan account balance due from Poplars Alzheimer's Lodge Limited	636,947	636,947
Less: Impairment provision (see below)	<u>(507,419)</u>	<u>(500,000)</u>
Other debtors and prepayments	129,528	136,947
	948	992
	<u>130,476</u>	<u>137,939</u>

Impairment provision - the charity has made an impairment provision of £507,419 (2021: £500,000) against the loan account balance due from its subsidiary company. This loan reflected the ongoing financial support to enable that company to continue trading, thereby safeguarding a high standard of continuing care for the remaining residents, through to the date of sale, and maximising the selling price of the freehold property. It is expected that the remaining loan account balance will be recovered by means of the return of residual cash balances to the charity on completion of the liquidation of the subsidiary company.

#### 12. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
<b>Listed Equity Shares (708 HSBC)</b>		
Market value at beginning of year	2,761	2,135
Gain/(loss) on revaluation - per statement of financial activities	548	626
Market value at end of year	<u>3,309</u>	<u>2,761</u>
<b>Unlisted Equity Shares (2 Poplars Alzheimer's Lodge Limited)</b>		
Estimated market value at beginning and end of year	2	2
	<u>3,311</u>	<u>2,763</u>

#### 13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Taxation and social security costs	461	9,681
Other creditors and accruals	7,370	9,524
	<u>7,831</u>	<u>19,205</u>

#### 14. OPERATING LEASE COMMITMENTS

The following operating lease payments were committed to be paid within one year from the balance sheet date:

	30.9.22	30.9.21
	£	£
On leases expiring:		
Within one year	-	883
Within two to five years	-	-
	<u>-</u>	<u>-</u>

#### 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	407	-	-	407
Cash at bank and in hand	118,684	5,000	33,520	157,204
Other net current assets	124,156	-	-	124,156
	<u>243,247</u>	<u>5,000</u>	<u>33,520</u>	<u>281,767</u>

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 16. STATEMENT OF FUNDS

2022	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	Other Gains/ (Losses)	At End of Year
	£	£	£	£	£	£	£
<b>Unrestricted Funds:</b>							
General	268,484	1,897	(69,311)	548	49,048	(7,419)	243,247
Designated	5,000	-	-	-	-	-	5,000
<b>Total unrestricted funds</b>	<u>273,484</u>	<u>1,897</u>	<u>(69,311)</u>	<u>548</u>	<u>49,048</u>	<u>(7,419)</u>	<u>248,247</u>
<b>Restricted Funds:</b>							
Fusion cafe	3,858	-	-	-	-	-	3,858
Dementia Voices Stockton	25,624	-	(2,354)	-	(23,270)	-	-
Dementia Friendly Middlesbrough and Redcar & Cleveland	57,438	20,720	(32,496)	-	(20,518)	-	25,144
Dementia Friendly Stockton	1,837	-	-	-	(1,837)	-	-
Social engagement through music and dance	3,459	-	(3,459)	-	-	-	-
Dementia Bereavement Service Reducing isolation and loneliness	2,314	-	-	-	-	-	2,314
Dementia Friendly South Tees Community Project	1,828	-	-	-	(1,828)	-	-
	-	19,000	(15,201)	-	(1,595)	-	2,204
<b>Total restricted funds</b>	<u>96,358</u>	<u>39,720</u>	<u>(53,510)</u>	<u>-</u>	<u>(49,048)</u>	<u>-</u>	<u>33,520</u>
<b>Total Funds</b>	<u>369,842</u>	<u>41,617</u>	<u>(122,821)</u>	<u>548</u>	<u>-</u>	<u>(7,419)</u>	<u>281,767</u>
<b>2021</b>	At Beginning of Year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	Other Gains/ (Losses)	At End of Year
	£	£	£	£	£	£	£
<b>Unrestricted Funds:</b>							
General	442,644	34,652	201,242	626	(8,196)	-	268,484
Designated	5,000	-	-	-	-	-	5,000
<b>Total unrestricted funds</b>	<u>447,644</u>	<u>34,652</u>	<u>201,242</u>	<u>626</u>	<u>(8,196)</u>	<u>-</u>	<u>273,484</u>
<b>Restricted Funds:</b>							
Fusion cafe	4,094	400	636	-	-	-	3,858
Dementia Voices Stockton	36,316	1,000	26,679	-	14,987	-	25,624
Dementia Friendly Middlesbrough and Redcar & Cleveland	44,801	44,271	25,515	-	(6,119)	-	57,438
Dementia Friendly Stockton	1,851	-	14	-	-	-	1,837
Social engagement through music and dance	-	8,921	5,462	-	-	-	3,459
Dementia Bereavement Service Reducing isolation and loneliness	-	2,500	186	-	-	-	2,314
	-	2,500	-	-	(672)	-	1,828
<b>Total restricted funds</b>	<u>87,062</u>	<u>59,592</u>	<u>58,492</u>	<u>-</u>	<u>8,196</u>	<u>-</u>	<u>96,358</u>
<b>Total Funds</b>	<u>534,706</u>	<u>94,244</u>	<u>259,734</u>	<u>626</u>	<u>-</u>	<u>-</u>	<u>369,842</u>

#### Unrestricted Designated Fund

The above designated fund reflects a transfer from general funds of a £5,000 legacy from the estate of the former Chairman, Mr. J.R. Southall deceased.

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 16. STATEMENT OF FUNDS (Continued)

##### Restricted Funds

*Fusion cafe* - this once popular dementia café, which had been running since February 2006, ceased to take place during the pandemic. When a suitable venue is identified, it is hoped to recommence this activity.

*Dementia Voices Stockton* – project funded by Ballinger Charitable Trust, including a Dementia Care Co-ordinator service, is now provided by Stockton Council and it has been agreed that the remaining funding can be utilised towards the core running costs of the Charity in line with Ballinger Trusts current funding priorities.

*Dementia Friendly Middlesbrough and Redcar & Cleveland* - this project, which has operated since September 2015, has concluded and been re-contracted as Dementia Friendly South Tees Community Project (see below). The surplus from delivering the project in prior years has been transferred into unrestricted funds.

*Dementia Friendly Stockton* - this project has concluded and the surplus transferred to unrestricted funds. The Charity will resume projects in Stockton in future years when the opportunity to do so presents.

*Social engagement through music and dance* - funding has been provided by Sport England's Your Active Living Fund and from Middlesbrough Matters to provide dance sessions in both Middlesbrough and Redcar & Cleveland; they proved very successful and the funding has now concluded.

*Dementia Bereavement Service* – it is intended that this service will resume in the coming year and work has begun to source an appropriate venue, additional staff and funding.

*Reducing isolation and loneliness* - Tees Valley Community Fund, through their Better Together Fund, provided funding initially to help those living with dementia and their carers reconnect with the local community following the easing of lockdown restrictions, by providing support, training and advice to carers. By agreement with the funder the balance remaining was transferred into unrestricted funds to enable the development of additional activities now that restrictions have eased. A second tranche of funding will continue this work and expand the opportunities provided.

*Dementia Friendly South Tees Community Project* – Dementia Action Teesside was successful in securing the contract to deliver this project via a competitive process lead by Middlesbrough Council. The duration of the contract is 3 years plus an additional optional 2 years. A dementia-friendly community is a city, town or village where people with dementia are understood, respected and supported. In a dementia-friendly community people will be aware of and understand dementia, so that people with dementia can continue to live in the way they want to and in the community they choose. Dementia-friendly communities are vital in helping people live well with dementia and remain a part of their community. Dementia Action Teesside will work with local businesses and provide large scale events to deliver these aims.

#### 17. SUBSIDIARY UNDERTAKING AND RELATED PARTY TRANSACTIONS

Cleveland Alzheimer's Residential Centre Limited is the parent company of Poplars Alzheimer's Lodge Limited.

Balances due from the subsidiary company at the balance sheet dates were as follows:	2022	2021
	£	£
Loan account balance	636,947	636,947
Less: Impairment provision (see note 11)	(507,419)	(500,000)
	<u>129,528</u>	<u>136,947</u>

Other than as referred to above, there were no transactions with related parties during the period under review or the previous period.

#### 18. TAXATION

HM Revenue & Customs have approved the charitable status of Cleveland Alzheimer's Residential Centre Limited and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.

#### 19. CONTINGENT ASSET

In August 2022 the charity was notified of its entitlement to a one quarter share of the residuary estate of a deceased benefactor. As at the date of the approval of these accounts, the value of the residuary legacy cannot be measured reliably and, as such, no provision for this legacy is included within these accounts.

**CLEVELAND ALZHEIMERS RESIDENTIAL CENTRE LIMITED**

England & Wales - Charity number 701958

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# Accounts

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**Company Registration No: 02345874**

**Charity Registration No: 701958**

**CLEVELAND ALZHEIMER'S RESIDENTIAL  
CENTRE LIMITED**

**(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)  
**REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**TRUSTEES'/DIRECTORS' REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present their report, together with the unaudited financial statements of the charity, for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

**Trustees of the Charity**

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 4.

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The objects of the charity are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families. The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit in reviewing the charity's aims and objectives.

In previous years, the charity's objectives were primarily achieved by the letting of two fully equipped care homes to its operating subsidiary Poplars Alzheimer's Lodge Limited, until those homes were sold in 2019. Since then, the charity has continued to provide advocacy and support to those affected by Alzheimer's and related disorders, including their families and carers.

The trustees have continued to review the strategic plan, in order to maintain the operation of the organisation in the manner most consistent with the needs of those requiring our services, focussing attention on the following key areas:

- finance
- fundraising
- marketing
- organisational development

The charity has been served throughout by numerous volunteers who have given their time freely to provide the following support services:

- fusion café work
- advocacy
- Dementia Friendly Community dances.

The trustees acknowledge their indebtedness to the volunteers for their continued efforts on behalf of the organisation.

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS**

The financial year under review has again been an extremely challenging one but has allowed for a continued period of restructuring and refocussing for the charity.

The previously mentioned property sales generated sufficient unrestricted reserves to enable the charity to repay its long-term loans with Barclays Bank, and other external creditors, in full.

Following the sale of the two care homes, and once the final debtors/creditors reconciliations had been completed, the directors of PAL, with the full support of their fellow charity trustees, took the decision to place that company into liquidation, which is currently in progress and is being handled by Begbies Traynor Group.

In January 2020, the trustees had agreed a proposed strategy of internal change and external expansion to enable the charity to sustain and grow, both geographically and financially, to be funded out of the reserves from the sale of the two homes. These plans had to be quickly adapted to help local people affected by dementia through the significant challenges of three Covid lockdowns and a slow return to a 'new normal'.

As a consequence, the priority of the charity during 2020/2021 has centred on helping people to be resilient and supporting them during the waves of Covid-19, so that they were able to stay connected to their families, support networks and communities.

With significantly reduced income from fundraising, the trustees had to utilise the Coronavirus Job Retention Scheme (CJRS), and staff were furloughed, which prevented any job losses during the pandemic and reduced cash outflow.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**TRUSTEES'/DIRECTORS' REPORT (Continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS (Continued)**

**Plans for the Future**

The effects of Covid-19 on the charity cannot be understated. During the 2020/2021 financial year and beyond, projections show a predicted deficit as the charity continues its transition. Throughout the financial year, we continued to look at ways to develop both trading opportunities and grant-supported services, with a more definite focus on community and home-based support. The pandemic disrupted our plans and we continued to find ourselves in a very challenging position, as fundraising events that usually generated unrestricted income were cancelled in line with government restrictions.

In May 2021, we successfully secured funding for two new projects to contribute to our ongoing service delivery. This enabled us to provide a new dementia-specific bereavement service in Stockton-on-Tees and a 'reducing loneliness and isolation' volunteer service across the three boroughs of Stockton-on-Tees, Middlesbrough and Redcar & Cleveland. These projects created one new job opportunity and five new volunteer positions.

The trustees examined the proposed business plan in the light of continuing Covid restrictions and concluded that the staffing levels together with operating costs were too high and, after consultation, made further posts redundant in order to conserve cash reserves. The likelihood of grant funding increasing substantially in the near term is slim in the extreme, though the demand for the services that Clevearc can provide is unquestionable.

We continued building working relationships with other organisations to enable us to deliver projects in other areas. We were able to work with an independent expert to explore possible opportunities for the sustainability of the charity going forward. This work will now inform the review of the charity's Vision, Mission, Values and Strategic Direction and the formulation and application of a new business plan.

Because there is increased uncertainty as regards future funding to the voluntary sector due to Covid-19 we will search for new income streams, particularly through trading and donations, to improve the charity's financial stability. We will also continue our work around improving care for people and families living with dementia across the Tees Valley, and assess its impact through our ongoing development and success in creating inclusive dementia-friendly communities.

**FINANCIAL REVIEW**

A summary of the income and expenditure of the charity, and of its opening and closing balance sheet positions, is provided within the annexed accounts.

The charity ended the financial year with unrestricted cash reserves of £274,484 (previous year: £447,644) which continues to be used as seed-funding for the charity's activities going forward.

**Reserves Policy**

In past accounting periods, and in the normal course of events, the trustees would have expected the trading subsidiary company to generate sufficient profits to enable it to pay annual amounts by way of property rental and gift aid donation to the parent charity. This, in turn, would have enabled the parent charity to generate annual net incoming resources and maintain its own reserves for the ongoing funding of its bank loan repayments, beyond which the charity itself had little need to retain significant cash reserves.

Following on from the matters referred to above, particularly around the cessation of the subsidiary company's activities and the restructuring and reorganising of the charity's affairs (including full repayment of its bank loans), the trustees have considered their requirements in terms of minimum levels of cash-backed unrestricted reserves going forward. At present, this is expected to be fairly modest, given the charity's transition towards becoming a grant-funded provider of services and support, rather than an owner of specialist care homes.

**Investment Powers and Policy**

Under its Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

The trustees have operated a policy of retaining surplus funds in an interest-bearing bank deposit account.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**TRUSTEES'/DIRECTORS' REPORT (Continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Cleveland Alzheimer's Residential Centre Limited is a company, limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 10 February 1989. It is also a charity registered with the Charity Commission. Members of the company agree to contribute an amount not exceeding £1 in the event of the charity being wound up.

### **Appointment of Trustees/Members of the Council of Management**

The initial members of the Council of Management were the subscribers to the Memorandum and Articles of Association. New members are appointed from time to time at the discretion of existing members to fill identified skills gaps. The minimum number of members is three.

In relation to the Companies Act 2006, members of the Council of Management are also directors of the limited company.

### **Trustee Induction and Training**

New trustees normally attend an initial meeting with the Chairman. This meeting involves consideration of and discussion around the latest reports and financial statements, Memorandum and Articles of Association, Ethos and Values Statements, Corporate Brochure and Business Plan. Copies of all of these documents are then retained by the new trustee.

Trustees are encouraged to attend appropriate external training events, where these will facilitate the undertaking of their role, and are also provided with in-house mentoring and support when required.

### **Organisation**

The charity is administered by the trustees who, throughout the year under review, delegated responsibility for the day to day operations of the charity to its CEO.

### **Remuneration of Key Management Personnel**

The trustees consider the CEO to be the Key Management Personnel of the organisation. The remuneration package for the CEO has been reviewed on an annual basis having regard to external factors such as the recruitment market and salary rates for positions offered locally by other care providers.

### **Related Parties**

The charity owns 100% of the issued share capital of Poplars Alzheimer's Lodge Limited. That company was set up to operate two care homes and to provide respite and day care for people living with dementia. The whole of the profits of Poplars Alzheimer's Lodge Limited have historically been paid across to the charity by way of rent and/or gift aid.

### **Risk Management**

The trustees have developed a corporate risk register which identifies the areas of risk to which they believe the charity is exposed. The major risk categories have been identified as follows:

- legislative
- financial
- technological
- compliance
- community
- managerial
- people
- social.

The trustees have then highlighted the main issues within each of the above categories and have developed risk reduction strategies to enable them to manage those issues.

The corporate risk register is used as a monitoring tool and is reviewed at each governance meeting.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**TRUSTEES'/DIRECTORS' REPORT (Continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Company Registration No:</b>	02345874
<b>Charity Registration No:</b>	701958
<b>Governing Document:</b>	Memorandum and Articles of Association dated 10 February 1989
<b>Registered Office:</b>	Redheugh House 1st Floor, Thornaby Place Thornaby Stockton-on-Tees TS17 6SG
<b>Independent Examiner:</b>	Mr. J. Lester FCA Baines Jewitt Limited Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA
<b>Bankers:</b>	Barclays Bank plc P.O. Box 235 Barclays House Teesdale Business Park Stockton-on-Tees TS17 6YJ
<b>Trustees/Members of the Council of Management:</b>	Mr. H.A. Kitching (Chairman) Dr. J.R. Mann (resigned 18.12.20) Mrs. F.L. Harding Mr. A.G. Southall Mr. H. McGouran (Vice-Chairman) Mrs. D.J. Smith
<b>Company Secretary:</b>	Mr. G. Skeoch (resigned 10.9.21)
<b>Chief Executive Officer:</b>	Ms. G.G. Tweed (left 10.9.21)

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Approval**

This report was approved by the trustees/directors on 27 January 2022 and signed on their behalf by:

**MR. H.A. KITCHING**  
Chair of Trustees

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021, which are set out on pages 6 to 15.

### Responsibilities and basis of report

As the charity trustees of the company (who are also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

*J. Lester*

**Mr. J. Lester FCA**  
**Baines Jewitt Limited**  
**Barrington House**  
**41-45 Yarm Lane**  
**Stockton-on-Tees**  
**TS18 3EA**

**Dated: 27 January 2022**

**JL/AJD**

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including Summary Income and Expenditure Account)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
<b>Income from:</b>							
Grants, donations and legacies	3	34,383	33,384	59,592	48,037	93,975	81,421
Charitable activities	4	160	1,013	-	-	160	1,013
Investments	5	109	431	-	-	109	431
<b>Total Income</b>		<b>34,652</b>	<b>34,828</b>	<b>59,592</b>	<b>48,037</b>	<b>94,244</b>	<b>82,865</b>
<b>Expenditure on:</b>							
Raising funds	6	-	43	-	-	-	43
Charitable activities	7	201,242	226,551	58,492	68,890	259,734	295,441
<b>Total Expenditure</b>		<b>201,242</b>	<b>226,594</b>	<b>58,492</b>	<b>68,890</b>	<b>259,734</b>	<b>295,484</b>
Net gains/(losses) on investments	13	626	(2,287)	-	-	626	(2,287)
<b>Net Income/(Expenditure)</b>		<b>(165,964)</b>	<b>(194,053)</b>	<b>1,100</b>	<b>(20,853)</b>	<b>(164,864)</b>	<b>(214,906)</b>
<b>Transfers between funds</b>		<b>(8,196)</b>	<b>13,075</b>	<b>8,196</b>	<b>(13,075)</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>							
Profit on disposal of freehold land and buildings (net of costs)		-	119,919	-	-	-	119,919
Provision for impairment of subsidiary company loan	12&18	-	(500,000)	-	-	-	(500,000)
<b>Net movement in funds</b>	8	<b>(174,160)</b>	<b>(561,059)</b>	<b>9,296</b>	<b>(33,928)</b>	<b>(164,864)</b>	<b>(594,987)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	17	447,644	1,008,703	87,062	120,990	534,706	1,129,693
<b>Total funds carried forward</b>	<b>16&amp;17</b>	<b>273,484</b>	<b>447,644</b>	<b>96,358</b>	<b>87,062</b>	<b>369,842</b>	<b>534,706</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**(A company limited by guarantee)  
Company Registration No: 02345874**BALANCE SHEET AS AT 30 SEPTEMBER 2021**

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	11		1,982		5,801
<b>CURRENT ASSETS</b>					
Debtors	12	137,939		140,199	
Cash at bank and in hand		246,363		417,796	
Investments	13	2,763		2,137	
			387,065		560,132
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	14	(19,205)		(31,227)	
<b>NET CURRENT ASSETS</b>			<b>367,860</b>		528,905
<b>NET ASSETS</b>			<b>369,842</b>		534,706
<b>Funds</b>					
	16 & 17				
Unrestricted - General			268,484		442,644
- Designated			5,000		5,000
			273,484		447,644
Restricted			96,358		87,062
			369,842		534,706

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 27 January 2022 and signed on their behalf by:

**MR. H.A. KITCHING**  
Chair of Trustees

# CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1. STATUTORY INFORMATION

Cleveland Alzheimer's Residential Centre Limited is a charitable company limited by guarantee, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Reference and Administrative Details on page 4 of these financial statements. The nature of the charity's operations and principal activities are to relieve, treat and promote the relief and treatment of those diagnosed with Alzheimer's disease and related disorders and to provide support for such persons and their families.

### 2. ACCOUNTING POLICIES

#### (a) Basis of Preparation of the Financial Statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with '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)', issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. They are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. The policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For grants and donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the grant or donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity whilst it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest and is included when the amount can be measured reliably and the charity's right to receive payment is established.

#### (c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred, on an estimated basis.

#### (d) Funds

Unrestricted general funds are those available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used in accordance with specific restrictions imposed by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**2. ACCOUNTING POLICIES (Continued)**

**(e) Fixed Assets and Depreciation**

Fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost, less estimated residual value, of an asset over the estimated useful life of that asset as follows:

Fixtures and equipment	- 15% reducing balance
Motor vehicles	- 25% reducing balance

**(f) Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations at each balance sheet date.

**(g) Debtors and Creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors are recognised at the settlement amount due.

**(h) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(i) Loans and Borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method.

**(j) Pension Costs**

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities for the period to which they relate.

**(k) Going Concern**

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**3. INCOME FROM GRANTS, DONATIONS AND LEGACIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Grants	27,096	29,680	52,025	38,704	79,121	68,384
Donations	7,287	3,704	7,567	9,333	14,854	13,037
	<u>34,383</u>	<u>33,384</u>	<u>59,592</u>	<u>48,037</u>	<u>93,975</u>	<u>81,421</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Fundraising events	-	1,013	-	-	-	1,013
Training activities	160	-	-	-	160	-
	<u>160</u>	<u>1,013</u>	<u>-</u>	<u>-</u>	<u>160</u>	<u>1,013</u>



**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)**

Governance Costs	Basis of Allocation	Unrestricted Funds		Restricted Funds		Total Funds	
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
Accountancy and independent examination fees	Direct	7,000	7,980	-	-	7,000	7,980
Legal, clinical and other professional fees	Direct	28,762	82,989	-	-	28,762	82,989
		<u>35,762</u>	<u>90,969</u>	<u>-</u>	<u>-</u>	<u>35,762</u>	<u>90,969</u>

**8. NET MOVEMENT IN FUNDS FOR THE YEAR**

The net movement in funds for the year is stated after charging:	2021 £	2020 £
Depreciation of owned tangible fixed assets	350	1,192
Loss on disposal of fixed assets	469	1,938
Provision for impairment of subsidiary company loan	-	500,000
Profit on disposal of freehold land and buildings (net of costs)	-	(119,919)
External examiner's remuneration:		
- independent examination	4,350	4,350
- accountancy, taxation, consultancy and other services	2,650	3,630
Charges and interest on bank loans (incl. early settlement costs of £42,915)	-	46,891
Interest on other loan	-	1,355
Operating lease payments	1,766	1,766
	<u>1,766</u>	<u>1,766</u>

**9. STAFF COSTS AND TRUSTEES' REMUNERATION**

	2021 £	2020 £
Salaries and wages	130,478	118,070
Social security costs	9,235	5,574
Pension contributions	1,616	1,474
	<u>141,329</u>	<u>125,118</u>

One employee earned more than £60,000 per annum (2020: none).

No trustee received remuneration or reimbursement of expenses during the current or previous period.

The total remuneration cost for Key Management Personnel during the year was £70,923 (2020: £44,527).

**10. STAFF NUMBERS**

The average number of employees during the year was five (2020: five).

## CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### 11. TANGIBLE FIXED ASSETS

	Fixtures and Equipment £	Motor Vehicles £	Total £
<b>COST</b>			
At beginning of year	33,055	24,329	57,384
Additions	-	-	-
	33,055	24,329	57,384
Disposals	(20,728)	(24,329)	(45,057)
	12,327	-	12,327
<b>At end of year</b>	<b>12,327</b>	<b>-</b>	<b>12,327</b>
<b>DEPRECIATION</b>			
At beginning of year	28,324	23,259	51,583
On disposals	(18,329)	(23,259)	(41,588)
	9,995	-	9,995
Charge for year	350	-	350
	10,345	-	10,345
<b>At end of year</b>	<b>10,345</b>	<b>-</b>	<b>10,345</b>
<b>NET BOOK VALUE</b>			
At beginning of year	4,731	1,070	5,801
	1,982	-	1,982
<b>At end of year</b>	<b>1,982</b>	<b>-</b>	<b>1,982</b>

#### 12. DEBTORS

	2021 £	2020 £
Loan account balance due from Poplars Alzheimer's Lodge Limited	636,947	636,947
Less: Impairment provision (see below)	(500,000)	(500,000)
	136,947	136,947
Other debtors and prepayments	992	3,252
	137,939	140,199
	<b>137,939</b>	<b>140,199</b>

Impairment provision - the charity made an impairment provision of £500,000 against the loan account balance due from its subsidiary company at the previous balance sheet date. This loan reflects the ongoing financial support to enable that company to continue trading, thereby safeguarding a high standard of continuing care for the remaining residents, through to the date of sale, and maximising the selling price of the freehold property. It is hoped that some, if not all, of the remaining loan account balance will be recovered by means of the return of any residual cash balances to the charity on completion of the liquidation of the subsidiary company.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**13. CURRENT ASSET INVESTMENTS**

	2021	2020
<b>Listed Equity Shares (708 HSBC)</b>	<b>£</b>	<b>£</b>
Market value at beginning of year	<b>2,135</b>	4,422
Gain/(loss) on revaluation - per statement of financial activities	<b>626</b>	(2,287)
	<hr/>	<hr/>
Market value at end of year	<b>2,761</b>	2,135
 <b>Unlisted Equity Shares (2 Poplars Alzheimer's Lodge Limited)</b>		
Estimated market value at beginning and end of year	<b>2</b>	2
	<hr/>	<hr/>
	<b>2,763</b>	2,137
	<hr/> <hr/>	<hr/> <hr/>

**14. CREDITORS: Amounts falling due within one year**

	2021	2020
	<b>£</b>	<b>£</b>
Redundancy loan	-	17,166
Taxation and social security costs	<b>9,681</b>	2,525
Other creditors and accruals	<b>9,524</b>	11,536
	<hr/>	<hr/>
	<b>19,205</b>	31,227
	<hr/> <hr/>	<hr/> <hr/>

**15. OPERATING LEASE COMMITMENTS**

The following operating lease payments were committed to be paid within one year from the balance sheet date:

	30.9.21	30.9.20
On leases expiring:	<b>£</b>	<b>£</b>
Within one year	<b>883</b>	-
Within two to five years	-	1,766
	<hr/>	<hr/>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General	Designated	Restricted	Total
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	<b>1,982</b>	-	-	<b>1,982</b>
Cash at bank and in hand	<b>145,005</b>	<b>5,000</b>	<b>96,358</b>	<b>246,363</b>
Other net current assets	<b>121,497</b>	-	-	<b>121,497</b>
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>268,484</b>	<b>5,000</b>	<b>96,358</b>	<b>369,842</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**17. STATEMENT OF FUNDS**

	At beginning of year	Income	Expenditure	Investment Gains/ (Losses)	Transfers	At end of year
	£	£	£	£	£	£
<b>Unrestricted Funds:</b>						
General	442,644	34,652	201,242	626	(8,196)	268,484
Designated	5,000	-	-	-	-	5,000
	<u>447,644</u>	<u>34,652</u>	<u>201,242</u>	<u>626</u>	<u>(8,196)</u>	<u>273,484</u>
<b>Total unrestricted funds</b>	<u>447,644</u>	<u>34,652</u>	<u>201,242</u>	<u>626</u>	<u>(8,196)</u>	<u>273,484</u>
<b>Restricted Funds:</b>						
Fusion cafe	4,094	400	636	-	-	3,858
Dementia Voices Stockton	36,316	1,000	26,679	-	14,987	25,624
Dementia Friendly Middlesbrough and Redcar & Cleveland	44,801	44,271	25,515	-	(6,119)	57,438
Dementia Friendly Stockton	1,851	-	14	-	-	1,837
Social engagement through music and dance	-	8,921	5,462	-	-	3,459
Dementia Bereavement Service	-	2,500	186	-	-	2,314
Reducing isolation and loneliness	-	2,500	-	-	(672)	1,828
	<u>87,062</u>	<u>59,592</u>	<u>58,492</u>	<u>-</u>	<u>8,196</u>	<u>96,358</u>
<b>Total restricted funds</b>	<u>87,062</u>	<u>59,592</u>	<u>58,492</u>	<u>-</u>	<u>8,196</u>	<u>96,358</u>
<b>Total Funds</b>	<u>534,706</u>	<u>94,244</u>	<u>259,734</u>	<u>626</u>	<u>-</u>	<u>369,842</u>

**Unrestricted Designated Fund**

The above designated fund reflects a transfer from general funds of a £5,000 legacy from the estate of the former Chairman, Mr. J.R. Southall deceased.

**Restricted Funds**

**Fusion cafe** - this is a popular dementia cafe which has been running since February 2006. It is led by Clevearc, staffed by volunteers, and is a free service, funded by individual donations and fundraising. The cafe provides a supportive environment for people with dementia and their carers to attend a social occasion together, where the effects of their dementia are understood and accepted. The cafe is open on the last Friday of every month, staffed by 8 to 10 volunteers and attended by 35 to 45 customers.

**Dementia Voices Stockton** - this advocacy project was initially funded by Comic Relief, Ballinger Charitable Trust and Northern Rock Foundation for two years. Due to the success of the project the Ballinger Charitable Trust funded a further three year project incorporating additional services, including a Dementia Care Co-ordinator service. The project is the only service of this kind in the North of England and empowers people in Stockton-on-Tees to self-manage their health and care from diagnosis to living well with dementia.

**Dementia Friendly Middlesbrough and Redcar & Cleveland** - this project, which has operated since September 2015, received joint funding in April 2018 for one year from Middlesbrough and Redcar & Cleveland Borough Councils to employ a Dementia Friendly Communities Business Engagement Lead. The project aims to build on the success of the Dementia Friendly Middlesbrough project and also establish a new Dementia Friendly Community in the borough of Redcar & Cleveland. A dementia friendly community enables people living with dementia to remain active, meet with understanding and have the ability to live independently with support. Dementia friendly communities also support local businesses and organisations to make simple changes that will ensure their services are more accessible for their customers who are living with dementia or are carers.

**Dementia Friendly Stockton** - this project is financed by fundraising from small events and raises dementia awareness within the town, particularly during National Dementia Awareness Week in May each year.

**Social engagement through music and dance** - social engagement through music and physical activity, dancing, has been found to improve confidence, self-esteem and wellbeing for those living with dementia and their families and carers. Funding has been provided by Sport England's Your Active Living Fund and from Middlesbrough Matters to provide dance sessions in both Middlesbrough and Redcar & Cleveland.

**CLEVELAND ALZHEIMER'S RESIDENTIAL CENTRE LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**17. STATEMENT OF FUNDS (Continued)**

*Dementia Bereavement Service* - Thirteen Community Fund and a local family business have provided funding for a bereavement service specifically for carers of people with dementia. Throughout the pandemic, carers have struggled with no support network whilst the person they cared for could not understand what was happening in their lives. Throughout the pandemic, there have been a disproportionate number of deaths amongst those who have dementia which has left carers bereaved. The aim is to improve the health and wellbeing of bereaved carers through creative participation and direct therapy to allow carers to express their emotions, find ways to cope with their grief and come to terms with their loss. A counsellor who already provided bereavement support for a local hospice will lead the sessions.

*Reducing isolation and loneliness* - Tees Valley Community Fund through their Better Together Fund have provided funding to help those living with dementia and their carers reconnect with the local community following the easing of lockdown restrictions by providing support, training and advice to carers.

**18. SUBSIDIARY UNDERTAKING AND RELATED PARTY TRANSACTIONS**

Cleveland Alzheimer's Residential Centre Limited is the parent company of Poplars Alzheimer's Lodge Limited.

(a) Balances due from the subsidiary company at the balance sheet dates were as follows:	<b>2021</b>	2020
	£	£
Loan account balance	<b>636,947</b>	636,947
<b>Less:</b> Impairment provision (see note 12)	<b>(500,000)</b>	(500,000)
	<b>136,947</b>	136,947
	=====	=====
(b) Expenditure reimbursed to the subsidiary company during the year:		
Salaries, national insurance and employer's pension	-	20,304
Telephone	-	350
Printing, postage and stationery	-	700
Volunteer expenses	-	200
	=====	=====

Mr. H.A. Kitching is a trustee of Cleveland Alzheimer's Residential Centre Limited and had the following transactions with the charitable company during the year under review:

	<b>2021</b>	2020
	£	£
Balance due to Mr. H.A. Kitching at beginning of year	-	71,593
Interest charged	-	1,355
Loan repaid	-	(72,948)
	-----	-----
Balance due to Mr. H.A. Kitching at end of year	-	-
	=====	=====

The above loan was advanced on 1 April 2019, for a maximum period of two years, with interest at 4.5% per annum. The full balance, including accrued interest, was repaid on 26 February 2020.

Other than as referred to above, there were no transactions with related parties during the period under review or the previous period.

**19. TAXATION**

HM Revenue & Customs have approved the charitable status of Cleveland Alzheimer's Residential Centre Limited and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.