

**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**

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against the tide?

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**Baines Jewitt**  
CHARTERED ACCOUNTANTS  
AND BUSINESS ADVISERS

**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

		Unrestricted Funds		Restricted Funds		Total Funds	
	Notes	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
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Income</b>		<b>70,741</b>	1,897	<b>42,264</b>	39,720	<b>113,005</b>	41,617
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Expenditure on:</b>							
Charitable activities	5	103,244	69,311	47,196	53,510	150,440	122,821
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Expenditure</b>		<b>103,244</b>	69,311	<b>47,196</b>	53,510	<b>150,440</b>	122,821
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net gains/(losses) on investments	11	1,255	548	-	-	1,255	548
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Income/(Expenditure)</b>		<b>(31,248)</b>	(66,866)	<b>(4,932)</b>	(13,790)	<b>(36,180)</b>	(80,656)
<b>Transfers between funds</b>		<b>3,190</b>	49,048	<b>(3,190)</b>	(49,048)	-	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		<b>(28,058)</b>	(17,818)	<b>(8,122)</b>	(62,838)	<b>(36,180)</b>	(80,656)
<b>Other recognised losses:</b>							
<b>Impairment of subsidiary company loan</b>		<b>(631)</b>	(7,419)	-	-	<b>(631)</b>	(7,419)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movement in funds</b>	6	<b>(28,689)</b>	(25,237)	<b>(8,122)</b>	(62,838)	<b>(36,811)</b>	(88,075)
<b>Reconciliation of funds:</b>							
Total funds brought forward	14	248,247	273,484	33,520	96,358	281,767	369,842
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds carried forward</b>	13 & 14	<b>219,558</b>	248,247	<b>25,398</b>	33,520	<b>244,956</b>	281,767
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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 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>	13 & 14				
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>=====</u>	<u>=====</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
	<u>56,770</u>	<u>47,624</u>

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	<u>479</u>
<b>DEPRECIATION</b>	
At beginning of year	72
Charge for year	61
<b>At end of year</b>	<u>133</u>
<b>NET BOOK VALUE</b>	
At beginning of year	<u>407</u>
<b>At end of year</b>	<u>346</u>

### 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)
	<u>-</u>	<u>129,528</u>
Other debtors and prepayments	6,030	948
	<u>6,030</u>	<u>130,476</u>

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	4,566	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/>
	4,566	3,311
	<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/>
	6,696	7,831
	<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/>
	214,558	5,000	25,398	244,956
	<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>	<b>248,247</b>	<b>70,741</b>	<b>(103,244)</b>	<b>1,255</b>	<b>3,190</b>	<b>(631)</b>	<b>219,558</b>
<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>	<b>33,520</b>	<b>42,264</b>	<b>(47,196)</b>	<b>-</b>	<b>(3,190)</b>	<b>-</b>	<b>25,398</b>
<b>Total Funds</b>	<b>281,767</b>	<b>113,005</b>	<b>(150,440)</b>	<b>1,255</b>	<b>-</b>	<b>(631)</b>	<b>244,956</b>
<b>2022</b>	<b>At Beginning of Year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains/ (Losses)</b>	<b>Transfers</b>	<b>Other Gains/ (Losses)</b>	<b>At End of Year</b>
	£	£	£	£	£	£	£
<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>	<b>273,484</b>	<b>1,897</b>	<b>(69,311)</b>	<b>548</b>	<b>49,048</b>	<b>(7,419)</b>	<b>248,247</b>
<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	2,314	-	-	-	-	-	2,314
Reducing isolation and loneliness	1,828	-	-	-	(1,828)	-	-
Dementia Friendly South Tees Community Project	-	19,000	(15,201)	-	(1,595)	-	2,204
<b>Total restricted funds</b>	<b>96,358</b>	<b>39,720</b>	<b>(53,510)</b>	<b>-</b>	<b>(49,048)</b>	<b>-</b>	<b>33,520</b>
<b>Total Funds</b>	<b>369,842</b>	<b>41,617</b>	<b>(122,821)</b>	<b>548</b>	<b>-</b>	<b>(7,419)</b>	<b>281,767</b>

#### 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)
	<u>-</u>	<u>129,528</u>
	=====	=====

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.