

REGISTERED COMPANY NUMBER: 09044373 (England and Wales)
REGISTERED CHARITY NUMBER: 1158640

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019
FOR
DEMENTIA SUPPORT

DEMENTIA SUPPORT

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FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

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DEMENTIA SUPPORT
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 June 2018 to 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity (then named Chichester Dementia Support Group) was started in 2014 by a group of local people who had been personally touched by dementia.

According to the Department of Health there are 850,000 people with dementia in the UK costing the economy around £23 billion a year. At the heart of the Government's National Dementia Strategy is a drive to raise awareness of the disease, deliver early diagnosis and support to individuals and collaboration with a wide range of organisations. We know that globally, the numbers of people living with dementia will increase by 204% by 2050 to 152 million cases (World Health Organisation, December 2017). Most recent Health and Social Care data from the West Sussex Public Health Observatory shows that locally 5,500 are living with dementia in the Dementia Support catchment area.

The results of the Charity's feasibility study in 2014 into the provision of Dementia Care Services in the local area revealed that people living with dementia, their carers and families felt that navigating the complex journey created by the early stages of dementia care was extremely difficult. Interviews at local support groups highlighted the need for a collaborative service and a clear desire among those affected to keep active and remain at home, close to their families, for as long as possible. This research also exposed that the provision of dementia services locally was fragmented, and they were disconnected from one another. Following a consultation process, it was agreed that significant benefits could be derived from offering a dedicated, purpose-built facility that would allow all aspects of dementia care to be provided and coordinated from a central location. The concept of Sage House was created.

The aim was, and remains, to work alongside existing organisations to bring together and enrich their offering and the services they provide and to ultimately provide exceptional dementia care in the West Sussex area including Chichester, Bognor Regis, Selsey and the Witterings to the South, Emsworth up to Midhurst in the West, Petworth and bordering along the River Arun down to the West of Littlehampton.

Our goal was to develop a definitive integrated model in continuing care for people with dementia as well as provide full support for families and carers.

Dementia Support entered into a fundraising campaign in early 2016 to renovate an old call centre in Tangmere near Chichester in West Sussex with a target of raising £1.74 million. Sage House was officially opened by HRH The Countess of Wessex on the 8th May 2018.

Our Vision is a society where dementia is wholly understood and accepted, enabling people living with dementia to be fully supported throughout the whole of their journey from pre-diagnosis to end of life.

The charity aims to make a positive difference and improve outcomes for people living with dementia in Chichester and West Sussex initially with the ultimate aim to set in place a template that can be replicated across the Country.

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The specific aim for 2018/2019 was to concentrate efforts in delivering its first year's services at Sage House whilst reviewing those services and activities which were most popular and developing in line with its customers' requirements, needs and wishes.

The year started well with Sage House being officially opened by HRH The Countess of Wessex on the 8th May 2018 following a full refurbishment of what had been an old call-centre. Based in Tangmere, Sage House is open to all for advice whether or not a diagnosis has been made, we welcome anyone who has a concern about memory loss.

The refurbishment has provided a practical and friendly environment for people living with dementia and has been designed to enable individuals to independently navigate both the building and those services which can support them using innovative dementia friendly signage and colours.

Wayfinding Service

The charity launched its flagship Wayfinding Service in May 2018. The service provides practical advice and support both before and after diagnosis. Supported by a team of volunteers this unique service is designed to deliver information, advice, guidance and emotional support throughout the entire dementia journey, from pre-diagnosis through to end of life. This support pre-diagnosis is not available anywhere else, as other providers are unable to support individuals until a formal diagnosis has been made, which currently takes up to ten months in the West Sussex area.

The number of contacts to the service have increased significantly throughout the year starting in June 2018 at 75 and finishing in March 2019 at 245 contacts for the month. This represents an increase of 327% over the course of the ten-month period.

Sage House Day Breaks Service

Our Day Breaks service provides specialist day care for those living with dementia and memory loss, currently five days a week. Not only of benefit to the individual with dementia, they provide a much-needed break and respite for carers and families. People come and spend the day or a half day at Sage House, participating in meaningful activities designed to stimulate and engage the individual, building on their interests and likes.

Day Breaks are designed to stimulate individuals cognitively and enable people to live well with dementia. Sage House offers a quality experience with varied and customer centric support. This has proven to be a key service on offer at Sage House and one of the most valuable to people living with a cognitive impairment as well as their carers.

The cost for a whole day is £10 - £65 dependent upon an individual's financial situation with the balance subsidised by the charity. We provide a range of personal care services such as assisted bathing, feeding and medication administration and ensure our staffing ratios are maintained at one member of staff for three customers.

The number of half day sessions offered for Day Breaks have increased from 191 per month to 468 per month an increase of 245% during ten months. Furthermore, capacity levels of service uptake have grown from 64% in June 2018 to 92% in March 2019.

Bathing, Hairdressing and other wellbeing services

Sage House has a small hairdressing salon and a purpose-built bathroom to aid those with mobility and physical difficulties.

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The assisted bathing service and rental of the bathroom commenced in July 2018 and has proved popular for those experiencing difficulty with maintaining personal care and bathing at home, something often reported by Carers as being one of the most challenging issues to manage in the home environment.

The number of sessions has risen from 4 in its first month to 47 per month some nine months later.

The Community Café

Sage House have opened their own community café called Daisy's. Daisy's café is hosted by volunteers and welcomes anyone and everyone. A two-course lunch is cooked freshly for our Day Breaks customers each day to meet their individual nutritional requirements.

Our Café named Daisy's is the hub of Sage House and has been busy from the outset, providing a key role in bringing together local people with those who use our services. It provides a relaxed, informal setting for people with dementia and their family, friends and carers as well as members of the public. The café is a chance for everyone to make friends with other people from the local area and to share and talk about interests and life experiences. Young local families, clubs, groups and businesses also visit the café and often will take away food - we aim is to normalise dementia by encouraging visitors from across the community.

Daily "chatter tables" run from the café to encourage everyone to come in and make friends. These have been designed to tackle loneliness and social isolation.

Sessional Activities

Throughout 2018, the charity developed a range of activities which people can "drop-in" to which are based around the pilot events tested during 2017 with people living with dementia.

Many of the activities are led by volunteers, whilst others are hosted by specialist tutors.

Activities currently on offer include singing, a range of different art classes, chairobics, dance classes, reminiscence groups, cognitive stimulation sessions, tea and chat groups including a regular veteran group, therapy animals and yoga and laughter therapy and Tai Chi.

We are always listening to our customers and asking them to feedback ideas.

A new programme "Empowering Carers" was designed, developed and set up specifically to support Carers with practical advice, support and training following feedback of this gap in local service provision during early 2018.

In total, we had 300 attendees at different activities in March 2019.

Fundraising activities

The capital appeal to raise £1.74m concluded in May 2018. Many supporters involved in the capital appeal have continued to support the charity as it has moved into its business as usual activity at Sage House.

There have been a wide variety of fundraising events throughout the year organised by supporters, individuals, clubs and organisations. Dementia Support is very grateful to everyone for their support.

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Trustees, Staffing & Volunteers

Dementia Support started the year with a staff team of 15 which increased to 23 (19.2 Full Time Equivalent) by 31st March in order to accommodate the growth of Sage House in supporting people living with dementia and their families. This included three apprentices.

The past year has seen the charity build up a vital volunteer network who do so much for the charity. We have developed a thorough induction and training programme, a full suite of policies and a volunteer handbook.

The Trustees would like to record their genuine appreciation and thanks for the vast contribution made by the volunteers that are registered with Dementia Support. Volunteers provide support throughout Sage House in the café, reception and administration roles, by offering support and advice in Wayfinding as well as leading or supporting various activities, attending Committees or Board Meetings or being there at the many fundraising events that take place each year. The charity cannot emphasise enough that without our volunteers efforts, Dementia Support would not be able to provide the range and quality of the services that it is able to.

FINANCIAL REVIEW

Principal funding sources

The charity's funding is dependent on the donations received as a result of its fundraising activities. The charity has appointed a small fundraising team to help achieve its funding goals and seek out parties willing to make donations towards the charity's objectives and activities.

Investment policy and objectives

The trustees have considered the most appropriate policy for investing surplus funds and has decided that bank deposits are the most appropriate for the charity's current needs.

Reserves policy

The trustees have considered the future funding needs and commitments of the charity and deem it prudent to hold general unrestricted reserves equivalent to 6 months overheads at any time.

Fund activity

At the end of the year the charity had closing funds of £1,271,799 (2018: £1,226,018) of which £1,271,510 (2018: £1,176,018) were unrestricted general funds and £289 (2018: £50,000) were restricted towards sessional activities (2018: the staffing of the Dementia Hub).

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

FUTURE PLANS

In its second year of operating services at Sage House the charity aims to concentrate its efforts largely in consolidating and honing its proposition whilst continuing to review and evaluate the outputs and outcomes from its services and activities. It will continue to develop in line with its customers' requirements, needs and wishes.

Acknowledging the growth of the volunteer base during 2018 a volunteer coordinator will be recruited to ensure that volunteer induction and ongoing support is maintained whilst ensuring that opportunities for people who have dementia to volunteer are actively pursued.

Given the desire of the charity to deliver good quality dementia services for all across its geographical area the 'Outreach' place-based offer will be fully scoped and designed during 2019/2020 based upon the Sage House proposition and successes. The appointment of an Outreach Manager is planned early in the financial year to undertake this which will include looking at a local community offer to some of the small villages and designated areas of need according to most recent Public Health data. The offer of support to people diagnosed with young onset dementia will also form part of the ongoing service design and development in the coming year.

The charity aims to make a positive difference and improve outcomes for people living with dementia in Chichester and West Sussex initially with the ultimate aim to set in place a template that can be replicated across the Country. It will therefore be reviewing and finessing its blueprint during 2019/2020 to identify next steps and ultimately develop the plan to fulfil its ambition to achieve this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee, as defined by the Companies Act 2006. It is controlled and governed by its Memorandum and Articles of Association.

The charity was incorporated on 16 May 2014 and registered as a charity on 23 September 2014. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the charity are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, a third of all directors must retire from office each year. They may be re-elected and the directors may also appoint new directors pursuant to the provisions of the Articles of Association.

The work of the charity is almost entirely devoted to those affected by dementia. As a result, the board of trustees seek to ensure that representatives from this group and from those who assist them, are members of the board. In addition, every effort is made to include those with business and general medical skills on the board.

Organisational structure

The charity's Memorandum and Articles of Association stipulate that there should be no less than three trustee directors, but does not restrict to a maximum.

The day to day running of the charitable company is overseen by Chief Executive Officer who reports to the board of trustees.

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Any individual wishing to be a trustee director must complete and sign a declaration of their willingness to be appointed, must be over the age of 18 years, and not be disqualified from being a director or trustee.

Potential trustee directors are invited to attend a regular board meeting and are welcome to ask questions about any aspect of the charity's work. They are invited to make a short presentation on the skills they would bring to the Board and how they would contribute to its deliberations and decision making. They are also provided with copies of the Charity's published literature and a copy of the Memorandum and Articles of Association.

Risk management

The Board of Trustees are responsible for overseeing the charity's risk management activities, but these are identified, reviewed and monitored by our committees. The Board manages the process through a Strategic Risk Register which is updated on an ongoing basis by the CEO and reviewed at each Board of Trustee meeting.

Strategic Risks are identified by committees to review mitigations and consider new risks which include those of external influence. These are the high-level risks that could prevent Dementia Support from meeting its overall objectives. Each risk is described, giving the scenario under which, it may occur and assessed in terms of the impact it would have on the organisation and the likelihood of it occurring, given the current controls and mitigation plans in place. Actions required to further mitigate the risk are identified.

All risks and actions are assigned to a committee. The 'risk appetite' of the charity is described by the rating attributed - risks with an Impact-Likelihood score above the threshold are priority risks and require immediate action and close monitoring at both committee and Board of Trustee level. Risks sitting below the threshold are of lower priority but continue to be monitored and assessed throughout the year by the committee.

Review of public benefit

In setting out our objectives and planning our activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee charging.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09044373 (England and Wales)

Registered Charity number

1158640

Registered office

Sage House
City Fields Way
Tangmere
West Sussex
PO20 2FP

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs S M Ahern	Trustee	
Mrs S K Kelly	Trustee	
Mrs L F S Langmead	Trustee	- resigned 14.6.19
Mrs S Margaron	Trustee	- resigned 14.6.18
Mrs R J Randell	Trustee	
A J Wickins	Trustee	
R C Gogarty	Trustee	
Dr A Childs	Trustee	
K A Watson	Trustee	
K A Coppard	Trustee	
Ms T Kelly	Trustee	
D J Miles	Trustee	- appointed 14.6.18
		- resigned 26.4.19
M E Harris	Trustee	- appointed 13.12.18

Company Secretary

K A Coppard

Auditors

Robert Sadler and Company Ltd
30B Southgate
Chichester
West Sussex
PO19 1DP

Accountants

James Todd & Co Limited
1 & 2 The Barn
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA

Bankers

National Westminster Bank Plc
Chichester Branch
5 East Street
Chichester
West Sussex
PO19 1HH

COMMENCEMENT OF ACTIVITIES

The charity commenced activities on 16 May 2014 and achieved official charitable status with the Charities Commission on 23 September 2014.

DEMENTIA SUPPORT

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of DEMENTIA SUPPORT for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Robert Sadler and Company Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9 August 2019 and signed on its behalf by:

A J Wickins - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEMENTIA SUPPORT

Opinion

We have audited the financial statements of DEMENTIA SUPPORT (the 'charitable company') for the period ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEMENTIA SUPPORT

Opinions on other matters prescribed by the Companies Act 2006

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEMENTIA SUPPORT

Robert Alistair Sadler FCA (Senior Statutory Auditor)
for and on behalf of Robert Sadler and Company Ltd
30B Southgate
Chichester
West Sussex
P019 1DP

2 September 2019

DEMENTIA SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

				Period 1.6.18 to 31.3.19 Total funds £	Year Ended 31.5.18 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	532,576	301	532,877	1,005,445
Charitable activities	5				
Dementia support service		85,808	-	85,808	87,559
Other trading activities	3	36,577	-	36,577	749
Investment income	4	9,915	-	9,915	12,931
Total		<u>664,876</u>	<u>301</u>	<u>665,177</u>	<u>1,106,684</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	96,757	-	96,757	63,053
Other trading activities	7	49,774	-	49,774	4,322
		<u>146,531</u>	<u>-</u>	<u>146,531</u>	<u>67,375</u>
Charitable activities	8				
Dementia support service		422,853	50,012	472,865	337,695
Total		<u>569,384</u>	<u>50,012</u>	<u>619,396</u>	<u>405,070</u>
NET INCOME/(EXPENDITURE)		<u>95,492</u>	<u>(49,711)</u>	<u>45,781</u>	<u>701,614</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,176,018</u>	<u>50,000</u>	<u>1,226,018</u>	<u>524,404</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,271,510</u></u>	<u><u>289</u></u>	<u><u>1,271,799</u></u>	<u><u>1,226,018</u></u>

The notes form part of these financial statements

DEMENTIA SUPPORT

BALANCE SHEET AT 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted funds £	31.3.19 Total funds £	31.5.18 Total funds £
FIXED ASSETS					
Tangible assets	14	835,496	-	835,496	858,447
CURRENT ASSETS					
Stocks	15	829	-	829	-
Debtors	16	6,374	-	6,374	118,467
Cash at bank and in hand		478,872	289	479,161	319,237
		<u>486,075</u>	<u>289</u>	<u>486,364</u>	<u>437,704</u>
CREDITORS					
Amounts falling due within one year	17	(50,061)	-	(50,061)	(70,133)
NET CURRENT ASSETS		<u>436,014</u>	<u>289</u>	<u>436,303</u>	<u>367,571</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,271,510</u>	<u>289</u>	<u>1,271,799</u>	<u>1,226,018</u>
NET ASSETS		<u><u>1,271,510</u></u>	<u><u>289</u></u>	<u><u>1,271,799</u></u>	<u><u>1,226,018</u></u>
FUNDS	19				
Unrestricted funds				1,271,510	1,176,018
Restricted funds				<u>289</u>	<u>50,000</u>
TOTAL FUNDS				<u><u>1,271,799</u></u>	<u><u>1,226,018</u></u>

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

The financial statements were approved by the Board of Trustees on 9 August 2019 and were signed on its behalf by:

A J Wickins -Trustee

The notes form part of these financial statements

DEMENTIA SUPPORT

CASH FLOW STATEMENT
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

		Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
	Notes		
Cash flows from operating activities:			
Cash generated from operations	1	182,939	697,346
Net cash provided by (used in) operating activities		182,939	697,346
Cash flows from investing activities:			
Purchase of tangible fixed assets		(23,411)	(834,349)
Interest received		396	170
Net cash provided by (used in) investing activities		(23,015)	(834,179)
Change in cash and cash equivalents in the reporting period		159,924	(136,833)
Cash and cash equivalents at the beginning of the reporting period		319,237	456,070
Cash and cash equivalents at the end of the reporting period		479,161	319,237

The notes form part of these financial statements

DEMENTIA SUPPORT

NOTES TO THE CASH FLOW STATEMENT
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	45,781	701,614
Adjustments for:		
Depreciation charges	46,362	53,630
Interest received	(396)	(170)
Increase in stocks	(829)	-
Decrease/(increase) in debtors	112,093	(94,923)
(Decrease)/increase in creditors	(20,072)	37,195
Net cash provided by (used in) operating activities	<u>182,939</u>	<u>697,346</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Going concern

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

Income

All income is recognised in the Statement of Financial Activities once the charity has legal entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

Investment income is accounted for when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Expenditure on charitable activities includes all expenditure directly relating to the objects of the charity.

Expenditure on the raising of funds represents expenditure incurred in generating income to finance the charity's activities and governance.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- Straight line over 3 years

All computer software purchased by the charitable company is treated as revenue expenditure in the period in which it is incurred given that it is deemed to have no redeemable future value.

The improvements to the property leased by the charitable company are depreciated in line with the remaining lease term. The lease started in June 2016 and has a term of 25 years.

It is the charitable company's policy to capitalise assets with initial costs in excess of £250 only.

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items. Costs, which comprise direct production costs and an appropriate allocation of overheads, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount is recognised as an expense in the period in which the revenue is recognised. Any write-down of stocks to net realisable value and all losses are recognised as an expense in the period in which the write-down or loss occurs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

Employee benefits

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

Any termination benefits paid to employees are recognised immediately as an expenses when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Donations	499,325	968,526
Gift aid	33,552	36,919
	<hr/>	<hr/>
	532,877	1,005,445
	<hr/>	<hr/>

3. OTHER TRADING ACTIVITIES

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Café	33,201	749
Shop	452	-
Hairdressers	1,904	-
Christmas cards	1,020	-
	<hr/>	<hr/>
	36,577	749
	<hr/>	<hr/>

4. INVESTMENT INCOME

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Rent	9,519	12,761
Bank interest	396	170
	<hr/>	<hr/>
	9,915	12,931
	<hr/>	<hr/>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

5. INCOME FROM CHARITABLE ACTIVITIES

		Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Day care and activities	Activity Dementia support service	83,112	2,815
Grants	Dementia support service	2,696	84,744
		<u>85,808</u>	<u>87,559</u>

Grants received, included in the above, are as follows:

		Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Chichester University		2,696	2,244
WSCC Alive		-	2,500
Hummingbird Trust		-	50,000
The Basil Shippam and Alsford Trust		-	25,000
West Sussex Community Trust		-	5,000
		<u>2,696</u>	<u>84,744</u>

6. RAISING DONATIONS AND LEGACIES

		Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Staff costs		92,024	60,404
Fundraising costs		4,733	2,649
		<u>96,757</u>	<u>63,053</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

7. OTHER TRADING ACTIVITIES

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Purchases	11,634	4,322
Staff costs	38,140	-
	<u>49,774</u>	<u>4,322</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 9) £	Totals £
Dementia support service	<u>119,583</u>	<u>353,282</u>	<u>472,865</u>

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Dementia support service	<u>325,430</u>	<u>13,667</u>	<u>14,185</u>	<u>353,282</u>

Support costs, included in the above, are as follows:

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

9. SUPPORT COSTS - continued

Management

	Period 1.6.18 to 31.3.19 Dementia support service £	Year Ended 31.5.18 Total activities £
Salaries	145,815	125,575
Social security	13,709	803
Pensions	1,665	-
Staff training	200	250
Rent	50,000	60,000
Rates and water	14,585	25,610
Insurance	5,398	3,546
Light and heat	11,873	11,729
Telephone	5,195	2,709
Postage and stationery	2,234	3,647
Advertising	3,529	8,789
Sundries	588	2,420
Repairs, maintenance and cleaning	16,802	8,539
Computer maintenance	7,070	7,356
Travel and subsistence	405	54
Depreciation of tangible and heritage assets	46,362	53,630
	<u>325,430</u>	<u>314,657</u>

Finance

	Period 1.6.18 to 31.3.19 Dementia support service £	Year Ended 31.5.18 Total activities £
Bank charges	3,075	860
VAT unreclaimable	10,592	7,023
	<u>13,667</u>	<u>7,883</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

9. SUPPORT COSTS - continued

Governance costs

	Period 1.6.18 to 31.3.19 Dementia support service £	Year Ended 31.5.18 Total activities £
Recruitment	469	51
Accountancy	-	500
Project management	-	6,163
Legal and professional	11,041	-
Auditor's remuneration	2,675	1,873
	<u>14,185</u>	<u>8,587</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Depreciation - owned assets	46,362	53,630
Hire of plant and machinery	200	250
Other operating leases	50,000	60,000
	<u>96,562</u>	<u>113,880</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration

One of the former trustees, Mrs S Margarson, was paid fees of £Nil (2018: £6,163) for her former role as Project Manager. The Charities Commission were notified and agreed that this was permissible. Mrs S Margarson was not paid for her role as a trustee.

No other trustees received any remuneration or benefits in the period.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2019 nor for the year ended 31 May 2018.

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

12. STAFF COSTS

	Period 1.6.18 to 31.3.19 £	Year Ended 31.5.18 £
Wages and salaries	371,095	185,979
Social security costs	31,328	803
Other pension costs	3,923	-
	<u>406,346</u>	<u>186,782</u>

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

	Period 1.6.18 to 31.3.19	Year Ended 31.5.18
Finance and administration	6	5
Fundraising	4	1
Care and activities	8	9
Catering	2	-
	<u>20</u>	<u>15</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	891,945	113,500	1,005,445
Charitable activities			
Dementia support service	30,059	57,500	87,559
Other trading activities	749	-	749
Investment income	12,931	-	12,931
Total	<u>935,684</u>	<u>171,000</u>	<u>1,106,684</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	67,375	-	67,375
Charitable activities			
Dementia support service	306,695	31,000	337,695
Total	374,070	31,000	405,070
NET INCOME/(EXPENDITURE)	561,614	140,000	701,614
Transfers between funds	556,318	(556,318)	-
Net movement in funds	1,117,932	(416,318)	701,614
RECONCILIATION OF FUNDS			
Total funds brought forward	58,086	466,318	524,404
TOTAL FUNDS CARRIED FORWARD	1,176,018	50,000	1,226,018

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 June 2018	833,974	64,910	21,420	920,304
Additions	22,677	734	-	23,411
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2019	856,651	65,644	21,420	943,715
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 June 2018	37,960	12,982	10,915	61,857
Charge for year	31,041	10,943	4,378	46,362
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2019	69,001	23,925	15,293	108,219
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2019	787,650	41,719	6,127	835,496
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2018	796,014	51,928	10,505	858,447
	<hr/>	<hr/>	<hr/>	<hr/>

15. STOCKS

	31.3.19 £	31.5.18 £
Catering supplies	829	-
	<hr/>	<hr/>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.5.18 £
Trade debtors	-	8,064
Other debtors	4,903	56,988
VAT	-	34,785
Prepayments	1,471	18,630
	<hr/>	<hr/>
	6,374	118,467
	<hr/>	<hr/>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.5.18
	£	£
Trade creditors	7,732	25,739
Social security and other taxes	10,608	8,474
VAT	7,583	-
Other creditors	17,819	33,347
Deferred income	559	-
Accrued expenses	5,760	2,573
	<u>50,061</u>	<u>70,133</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.19	31.5.18
	£	£
In more than five years	<u>60,000</u>	<u>60,000</u>

19. MOVEMENT IN FUNDS

	At 1.6.18	Net movement in funds	At 31.3.19
	£	£	£
Unrestricted funds			
General fund	1,176,018	95,492	1,271,510
Restricted funds			
Essential Support Staff	25,000	(25,000)	-
Employment of Young Person	25,000	(25,000)	-
Memory Matters Gardening Sessions	-	289	289
	<u>50,000</u>	<u>(49,711)</u>	<u>289</u>
TOTAL FUNDS	<u>1,226,018</u>	<u>45,781</u>	<u>1,271,799</u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	664,876	(569,384)	95,492
Restricted funds			
Essential Support Staff	-	(25,000)	(25,000)
Employment of Young Person	-	(25,000)	(25,000)
Memory Matters Gardening Sessions	301	(12)	289
	<u>301</u>	<u>(50,012)</u>	<u>(49,711)</u>
TOTAL FUNDS	<u><u>665,177</u></u>	<u><u>(619,396)</u></u>	<u><u>45,781</u></u>

Comparatives for movement in funds

	At 1.6.17 £	Net movement in funds £	Transfers between funds £	At 31.5.18 £
Unrestricted Funds				
General fund	58,086	561,614	556,318	1,176,018
Restricted Funds				
Chichester Dementia Hub	466,318	90,000	(556,318)	-
Essential Support Staff	-	25,000	-	25,000
Employment of Young Person	-	25,000	-	25,000
	<u>466,318</u>	<u>140,000</u>	<u>(556,318)</u>	<u>50,000</u>
TOTAL FUNDS	<u><u>524,404</u></u>	<u><u>701,614</u></u>	<u><u>-</u></u>	<u><u>1,226,018</u></u>

DEMENTIA SUPPORT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	935,684	(374,070)	561,614
Restricted funds			
Chichester Dementia Hub	90,000	-	90,000
Reading Group	3,500	(3,500)	-
WSCC Alive	2,500	(2,500)	-
Essential Support Staff	50,000	(25,000)	25,000
Employment of Young Person	25,000	-	25,000
	<hr/> 171,000	<hr/> (31,000)	<hr/> 140,000
TOTAL FUNDS	<hr/> 1,106,684	<hr/> (405,070)	<hr/> 701,614

Chichester Dementia Hub

This is funding for the creation of the Chichester Dementia Hub which intends to serve as a base for dementia organisations, enabling all service providers to work together from one location, thus allowing excellent multi-agency team work, networking, communication, reduced duplication of services as well as having quick and easy referrals to each other.

Reading Group

This was a series of donation received with specific purpose of setting up a reading group to assist those suffering with dementia.

WSCC Alive

This was a grant received from West Sussex County Council to contribute towards activities for people living with dementia.

Essential Support Staff

This was a donation that was received with the specific intention of employing support staff.

Employment of Young Person

This donation intended on employing staff under the age of 25 to work in dementia care.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 1 JUNE 2018 TO 31 MARCH 2019

20. RELATED PARTY DISCLOSURES

Friday Investments Limited is a company under the control of the trustee A J Wickins. Friday Investments Limited became the freehold owner of Sage House (formerly known as Salisbury House) on 1 June 2016, the premises from which the charity operates. During the period the charity paid £50,000 (2018: £60,000) to Friday Investments Limited under a 25 year lease that commenced on 1 June 2016 at an annual rent of £60,000 per year. The rent charged is 40% less than the open market rent that would be charged if the building was let on a fully commercial basis and the charity is very grateful for this generous concession.

21. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of its members. No one member has sufficient voting rights to control the charitable company.

22. LEGAL STATUS

The charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association every member is liable to contribute £1 in the event of the company being wound up.