

# **Forget Me Not Memory Cafe**

**Report and Accounts  
for the year ended 31 March 2023**

Registered Charity Number: 1178555

## **Ashraf & Co**

Chartered Certified Accountants  
Unit 6, 80A Ashfield Street  
London E1 2BJ

**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**  
**Year Ended 31 March 2022**

**Contents**

	<b>Page</b>
Charity Information	1
Trustees' Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8

**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**

**For the Year Ended 31 March 2023**

**Trustees**

Denise Carnaud  
Florence Nosayaba Ejemai  
Adam Shaw  
Stephanie MacDonald

**Acting Chief Executive Officer**

Madhumita Bose

**Independent Examiner**

Ashraf & Co  
Chartered Certified Accountants  
Unit 6 80A Ashfield Street  
London  
E1 2BJ

**FORGET ME NOT MEMORY CAFE**  
**Report of the Trustees for the year ended 31 March 2023**

The Trustees present their annual report and financial statements for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statement comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to the charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

**Structure, Governance, and Management**

**Governing Document**

The constitution was adopted on 18th May 2018 and later updated in December 2022.

**Appointment of Trustees**

Trustees are appointed annually. A minimum of two trustees is required as a quorum to make any decisions on behalf of the charity.

**OBJECTIVE AND ACTIVITIES**

The organization commenced in September 2016 and became a Registered Charity on 30th May 2018.

The objective of the charity is to provide memory and mind stimulating various creative activities, entertainment as well as moderate physical activities for people of any age living in London who have mild to moderate memory issues or depression or suffering from loneliness due to memory problems, terminal conditions etc. Our services also include outreach, help, advice, information, and signposting to other health professionals.

**MAIN ACTIVITIES- PUBLIC BENEFITS**

**London**

This year our services were overwhelmingly successful.

We continued to grow our services to different parts of London. For example, we started our services at Newham General Hospital at Dementia Unit working with one to one patients, making paintings, various craft as well as reminiscing with them. It became so successful among patients and staff. As a result, we were asked to extend these services in the future.

Our recycling project "Carbon Smart City" was finished successfully at two sites Aldgate & Barbican.

And finally, our City Memory group at Barbican is running extremely well as usual. We received and receiving continuously positive feedback from our users, families, volunteers and guest volunteers. We are oversubscribed now! It is hard to believe that we started this group in 2016 with only 7 users and no volunteers!! Now we have 39 users, 12 regular volunteers and are still growing. We continued our relationship with ELBA (East London Business Alliance), Big Alliance, Standard Chartered Bank and Acuity International (to name but a few) and providing opportunity for them to be guest volunteers at our different projects.

Our CEO is Madhumita Bose, who was responsible for managing all London Services for last 8 years.

**FORGET ME NOT MEMORY CAFE**  
**Report of the Trustees for the year ended 31 March 2023**

**FINANCIAL REVIEW**

The Statement of financial activities shows a net surplus of £ 11,542 for the year. The management committee has put necessary controls in place to avoid any mismanagement of funds.

**RESERVE POLICY**

On 31 March 2023 the charity has unrestricted reserve of £ 26,190 in addition to restricted funds of 326 to cover specific projects and core funds become payable in the financial year commencing 1 April 2023. The funds are held to cover at least three months operational cost in the event of loss of income and to meet any unforeseen expenditure that may occur.

**PLAN FOR FUTURE PERIODS**

**Essex**

Essex site ceased operation since end of March 2023.

**London**

We hope to reach out to more people of all ages, ethnicity, sexes, abilities in London to beat loneliness, depression, and memory issues.

**PUBLIC BENEFIT STATEMENT**

The Trustees confirm that they have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties. The public benefit of the charity's activities is outlined under 'Main activities' above.

**STATEMENT OF DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER**

The management committee have confirmed that, so far as they are aware, there is no relevant information of which the charity is unaware, and that they have taken all steps that they ought to have taken as trustees in order to make them aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**TRUSTEES' RESPONSIBILITIES**

Law requires the management committee to prepare financial statement for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure of that period. To prepare those financial statements, the Management Committee is required to :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The management committee is responsible for keeping proper accounting records which disclosed with reasonable accuracy also preparing the financial position of the charity and to enable them to ensure that the financial statements complies with the Charities Act 2011 and the statement of recommended practice for charities.

The management committee is also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

**FORGET ME NOT MEMORY CAFE**  
**Report of the Trustees for the year ended 31 March 2023**

**INDEPENDENT EXAMINER**

An independent examination was carried out by Ashraf & Co, Chartered Certified Accountants. In the absence of a specific resolution to the contrary, Ashraf & Co will continue in office.

Approved by the Board of Trustees on 20 August 2023 and signed on its behalf by

Treasurer & Chair:

*F. Jemai*  
Chair

*Adam Shaw*  
Treasurer



**FORGET ME NOT MEMORY CAFE**  
**For the year ended 31 March 2023**

**Independent examiner's report to the Members of Forget Me Not Memory Cafe (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

I have completed my examination. I can 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 charity as required by section 130 of the Act or Act 2006 or;
2. the accounts do not accord with those records; or
3. 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.

Signed:



Date: 20 August 2023

Ashraf Pervez  
Ashraf & Co  
Chartered Certified Accountants  
Unit 6, 80A Ashfield Street  
London E1 2BJ

**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**  
**Statement of Financial Activities incorporating Income and Expenditure Account**  
**For the Year Ended 31 March 2023**

	Notes	Unrestricted 2023 £	Restricted funds 2023 £	Total Funds 2023 £	Total funds 2022 £
<b>INCOME FROM:</b>					
Charitable Activities Income	2	24,931	50,129	75,060	79,011
<b>TOTAL INCOME</b>		<u>24,931</u>	<u>50,129</u>	<u>75,060</u>	<u>79,011</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	3	13,715	49,803	63,518	77,378
<b>TOTAL EXPENDITURE</b>		<u>13,715</u>	<u>49,803</u>	<u>63,518</u>	<u>77,378</u>
<b>NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISE GAIN AND LOSSES</b>		11,216	326	11,542	1,633
<b>RECONCILIATION OF FUNDS: NET MOVEMENT IN FUNDS</b>		11,216	326	11,542	1,633
Total funds brought forward		14,974	-	14,974	13,341
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>26,190</u>	<u>326</u>	<u>26,516</u>	<u>14,974</u>



**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**  
**Statement of Financial Position as at 31 March 2023**

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<b>CURRENT ASSETS</b>					
Debtors					
Cash at bank and in hand		17,619	44,577	62,196	50,009
		<u>17,619</u>	<u>44,577</u>	<u>62,196</u>	<u>50,009</u>
<b>CREDITORS: amounts falling due within one year</b>		<u>(600)</u>	<u>(35,080)</u>	<u>(35,680)</u>	<u>(35,035)</u>
<b>NET CURRENT ASSETS</b>		17,019	9,497	26,516	26,516
<b>NET ASSETS</b>		<u>17,019</u>	<u>9,497</u>	<u>26,516</u>	<u>14,974</u>
<b>CHARITY FUNDS</b>					
Unrestricted Funds		26,190	326	26,516	14,974
<b>TOTAL FUND</b>		<u>26,190</u>	<u>326</u>	<u>26,516</u>	<u>14,974</u>
<b>REPRESENTED BY</b>					
Net surplus		11,216	326	11,542	13,341
Funds brought forward		<u>14,974</u>	<u>-</u>	<u>14,974</u>	<u>1,633</u>
		<u>26,190</u>	<u>326</u>	<u>26,516</u>	<u>14,974</u>

Approved by the Board of Trustees on 20 August 2023 and signed on its behalf by:

*F. Ejemai*

**Chairman**

*Adam Shaw*

**(Treasurer)**

**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

## **1 ACCOUNTING POLICIES**

### **1.1 *Basis of preparation of financial statements***

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Forget Me NOT Memory Cafe meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity prepares its financial statements in sterling, the functional currency of the Charity, and amounts are rounded to the nearest £.

### **1.3 *Income***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and amount of income receivable can be measured reliably.

### **1.4 *Expenditure***

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

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include costs of overall management of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs incurred on the Charity's educational operations, including support costs and cost relating to the governance of the Charity's apportioned to the charitable activities.

### **1.5 *Cash at bank and in hand***

Cash at bank and in hand includes cash only.

**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

**1.70 Fund accounting**

General funds are unrestricted funds available for the 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.

**2 . INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donation	24,931	50,129	75,060	79,011
	<u>24,931</u>	<u>50,129</u>	<u>75,060</u>	<u>79,011</u>

**Forget Me Not Memory Cafe**  
**Registered Charity Number: 1178555**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**2.1 DONATION**

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
AGE UK	-	9,000	9,000	15,000
CITY OF LONDON	-	28,414	28,414	15,146
NATIONAL LOTTERY	-	-	-	27,180
BIG LOTTERY	-	-	-	10,000
CHEAPSIDE ALLIANCE	-	-	-	5,000
CITY BRIDGE	-	-	-	2,500
CO_OP LOCAL	-	-	-	3,685
MORGAN STANLEY UK LIMITED	1,000	-	1,000	
STANDARD CHARTERED	-	1,765	1,765	
LIBERTY GLOBAL	500	-	500	
CRIPPLEGATE GRANT	-	950	950	
ACUITY KNOWLEDGE PARTNERS	9,700	-	9,700	
EAST LDN BUS ALL	5,600	-	5,600	
NATIONAL HERITAGE	-	10,000	10,000	
ROWE PRICE INTERNATIONAL	500	-	500	500
OTHER	7,631	-	7,631	
	<b>24,931</b>	<b>50,129</b>	<b>75,060</b>	<b>79,011</b>

**3. DIRECT COST**

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Activity and Project	11,405	43,120	54,525	38,330
Charity CEO	-	-	-	25,000
Materials, Refreshment rent and other	1,710	6,683	8,393	12,399
Insurance	-	-	-	149
Accountancy	600	-	600	1,500
	<b>13,715</b>	<b>49,803</b>	<b>63,518</b>	<b>77,378</b>

**4. RELATED PARTY TRANSACTIONS**

Other than elsewhere disclosed in these financial statements, there were no transactions with related parties in either the current or prior year that require disclosure.

**5. POST BALANCE SHEET EVENTS**

There are no evidence of significant post balance sheet event or material uncertainty which may require disclosure in the financial statements.