

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT

England & Wales · Charity number 1140201

Details

Other names BIADS

Status Registered

Legal form Charitable company

Company number [07362470](#)

Registered 2011-02-03

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

Contact

Address Joseph Exley House
Dean Street
Barnsley
South Yorkshire
S70 6EX

Phone 01226280057

Email biads@btconnect.com

Website biads.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE AND THEIR FAMILIES, FRIENDS AND CARERS WITHIN THE BOUNDARIES OF BARNSELY METROPOLITAN BOROUGH (THE AREA OF BENEFIT), SUFFERING FROM ALL TYPES OF DEMENTIA AND ITS EFFECTS BY THE PROVISION OF EMOTIONAL AND PRACTICAL SUPPORT, ADVICE, EDUCATION AND INFORMATION AND BY RAISING PUBLIC AWARENESS OF THE SAID CONDITIONSTO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES AND SOCIAL ACTIVITIES FOR RECREATION AND LEISURE TIME OCCUPATION OF PEOPLE SUFFERING FROM ALL TYPES OF DEMENTIA AND THEIR FAMILIES, FRIENDS AND CARERS IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Activities: To provide information, support and advice to people affected by dementia in Barnsley. Services include carer support, befriending, circle dancing, support groups, holidays, day trips, social events, newsletters etc

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£480,923	£492,608	-	-
2023-09-30	£490,847	£503,410	-	-
2022-09-30	£479,624	£506,666	-	-
2021-09-30	£329,797	£402,273	-	-
2020-09-30	£483,986	£445,989	-	-

Trustees

Name	Role	Appointed
Anne Ackers		2015-01-14
DAVID COUPLAND		2017-09-20
JAKE ROLLIN		2013-02-27
James Burgess		2017-10-18
Malcolm Price		2022-03-16
PETER MOODY		2013-02-27
Pamela Ann Oughton		2022-03-16
SUSAN HAUGHTON		

Accounts

Company Number. 07362470 (England and Wales)

Registered Charity Number. 1140201

**BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA
SUPPORT (BIADS)**

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2024

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2024

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BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2024

Full name:	Barnsley Independent Alzheimer's and Dementia Support (BIADS)
Registered Charity Number:	1140201
Registered Company Number:	07362470
Registered Office & Principal Address:	BIADS' Dementia Support Centre Joseph Exley House Dean Street Barnsley S70 6EX
Trustees & Directors:	Anne Ackers James Burgess David Coupland Susan Haughton Peter Moody Pamela Oughton Malcolm Price Jake Rollin Neil Wright
Chairperson:	James Burgess
Treasurer:	Anne Ackers
Bankers:	Cooperative Bank plc 11 Peel Square Barnsley S70 2QT
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley S70 3EE

The trustees present their report and financial statements of the charity for the period 01 October 2023 to 30 September 2024.

Structure, governance and management

Barnsley Independent Alzheimer's and Dementia Support (BIADS) is a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated 01 September 2010. The company has no share capital and the liability of each member in the event of winding-up, is limited to a sum not exceeding £1.

The affairs of the charity are managed by the Board of Trustees who may exercise all powers of the charity and who have control of the charity's property and funds. Day-to-Day management of BIADS is delegated to the Chief Officer, Linda Pattison.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. To become a trustee a person must be aged 18 years or over and must be either recommended by the trustees or nominated for election by a member of the charity. Every trustee must sign a declaration of willingness to act as a trustee of the charity before he or she is eligible to vote at any meetings of the trustees.

The trustees may at any time co-opt any individual duly qualified to be appointed as trustee to fill a vacancy in their number but the co-opted trustee holds office only until the next AGM.

The trustees who have served throughout the year and to the date of signing of these accounts are listed on page 3.

Trustee training and induction

Training for existing trustees is provided in-house as appropriate with details of external training events given to the Board at their meetings.

Related parties

The trustees consider that there are no related parties to the charity.

Charitable aims and objectives

The objectives of the charity are:

- to relieve the needs of people and their families, friends and carers within the boundaries of Barnsley Metropolitan Borough Council, suffering from all types of dementia and its effects by the provision of emotional and practical support, advice, education and information and by raising public awareness of the said conditions.
- to provide, or assist in the provision of, facilities and social activities for recreation and leisure time occupation of people suffering from all types of dementia and their families, friends and carers in the interests of social welfare with the object of improving their conditions of life.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. This is alongside the ideas, suggestions and service developments made by our members, volunteers and staff.

BIADS is a local independent charity which was set up in 2010 to offer support to the estimated 3000 people in Barnsley affected by dementia, their informal carers, families and friends.

Supported by staff, members and a growing team of volunteers, we offer a variety of services for people with dementia, for couples where one person has dementia and for carers.

In shaping the objectives for the year, the trustees have focused on becoming self-sufficient as an organisation whilst working on raising the awareness of the BIADS' name across the entire Borough both personally and professionally.

1st October 2023 to 30th September 2024

We began 2023 with various challenges we were determined to overcome:

- Securing funding for activity services ending in June.
- Develop and improve our service offering.
- Work to build our day care centre up to capacity and maintain the number of attendees.
- Raise the BIADS' profile and encourage members and the community to fundraise for us.
- Picking up and strengthening partnerships.

Secure funding for activity services.

We started our financial year in the final year of funding from The National Lottery Fund, they had previously funded our activity service for the past eight years with no guarantees that they would fund us again. Unfortunately, we faced a period where we had no funding for our activity service and had to make the very difficult decision to make staff redundant. Having built up a strong relationship with The National Lottery Fund, we were once again offered the opportunity to apply for funding and we were very pleased to announce in September that funding would start again in October for a further three years.

There were some disruptions to our services due to the loss of our activity coordinators but other existing staff stepped up and filled the void. With new funding due to start we promise to come back bigger and better with more on offer for our members.

Develop and improve services.

Our members are at the forefront of everything we do and we wanted to be able to offer more of what they enjoy and to make life easier too.

- New beginnings for our Wednesday drop in café with the launch of a lunch club, initially we invited members to bring their own sandwiches or tasty treats but we soon took the decision to provide a home cooked meal provided by Care Kitchen who are based locally in Carlton.
- Promotional work and new leaflets were created to explain what our services entail; this increased the attendance at our groups and encouraged members to join us who haven't previously been.
- New and old combined when it came to our singers group, members' firm favourites continued to be heard throughout the building with some new songs also being added to our song books.

- Cuppa and Chat sessions treated our members to soup and a roll during those colder months and gave the opportunity to get out and meet up.
- The Carer Support Service saw the launch of the Volunteer Befriending Service giving even more support to our carers, but with a social supportive feel and the chance to talk and even get out into the community for those who wanted to.

Build our Day Care Centre up to capacity.

Due to the nature of dementia being a degenerative condition we faced the difficulty in maintaining our Day Care Centre to capacity. This meant, unfortunately, at times we saw our numbers of attendees decline due to the need for long-term care and sadly some members passing away. However, with additional promotional work such as advertisement on Old Mill Lane and strong connections internally with our Carer Support Service and externally with Social Prescribers, this has helped us keep a constant flow of referrals during the year. This work has helped the Day Care Centre to make a small profit. Making a profit and increasing capacity remains a primary focus with the aim of using any profit made at Day Care to allow BIADS to become self-sufficient and continue our other services without the need to apply for funding.

Raise the BIADS' profile and encourage members and the community to fundraise.

To raise our profile we have increased our presence in the community via a number of ways:

- Library and community centre visits.
- Publicity and promotional advertisements / banners / posters / local magazine entries.
- Given talks to local groups and churches.
- Increased social media presence.
- Maintained our website, keeping information up to date.
- Made appeals – radio / media / our own newsletter.

We have recognised from day one how the people of Barnsley have supported us and we are so grateful for this continued support, we also gave back to those who supported us by providing:

- Printed merchandise for any fundraising events.
- Sponsorship forms and assistance with setting up just giving pages.
- Promotion of events on various social media platforms and in our support centre.
- Staff attendance at the fundraising event.
- Certificate of thanks to those fundraising for us.
- Publicised notification of thanks and amounts raised on various social media platforms and our newsletters.

Partnerships.

We continued to grow our working partnerships with organisations such as:

- Home Instead
- Barnsley College
- The hospital
- Asda Community Foundation
- Huddersfield University – Tracker programme
- Sheffield University – Occupational Therapists' placements at day care
- NHS – Social Prescribers

With our increased profile in Barnsley we also forged new partnerships with corporate fundraisers:

- Lee Semley Theatre Productions
- GBAC Accountancy
- Virgin Money
- Berneslai Homes
- GXO
- Howard & Co. Solicitors
- Plumb Centre

Our Achievements during 2023 - 2024

- Received funding once again from Garfield Weston which helped to maintain our overall operational costs.
- Successfully held BIADS' day to celebrate 14 years, with the attendance of Dan Jarvis.
- Celebrated D-Day with our members with singing, laughter and of course, wonderful food.
- Worked on creating a sustainability plan to safeguard our future and look at ways we can develop our offerings.
- Thanked our volunteers with summer and winter parties just for them – where they had the chance to put their feet up, except for getting up and having a dance.
- Reviewing all of our services to ensure they continue to meet the needs of our members, allowing us to maintain person centred support.
- Delivered the Third Sector Conference with both the public and professionals in attendance.

In addition to the above we have been involved with:

- Barnsley MBC's early help strategy group and multiple different scrutiny committees to ensure that the voices of our members are heard and that we are part of the driving force to improve the lives of Barnsley people affected in any way by dementia.
- We updated our corporate pack to ensure that it contains relevant and up to date information for businesses when seeking support.
- We launched our training services to care providers, businesses and local Area Council Ward Alliance members across the borough of Barnsley.
- We have also been involved with Barnsley Think Local Act Personal consultation work, which is reviewing day opportunities for our members. Once again, we have been instrumental in highlighting the daily challenges our members face to access respite and the correct day care provisions to meet all of their needs.

Future plans

Our main priority moving forward is to be self-sufficient/less reliant on funders/funding. As a charity it is becoming more difficult to find funders who will fund dementia and also cover general running costs. In recent years many funders have changed their criteria and, with dwindling pots of money available and more charities chasing the funds available, it is becoming an uphill battle.

We will continue to monitor all funding streams for new funds and also tender bids for Day Care which could see guaranteed income from BMBC, creating additional income to help secure other services throughout BIADS.

We will work with the local statutory services and ICB to identify and provide services that are vital in keeping a person with dementia and their carer together for longer as part of our sustainability plan.

We will further build on the foundations of our successful fundraising efforts with additional social media presence, local events, press releases, invitations to our centres to learn more about what we do and through word of mouth by providing the very best help and support to those going through the journey of dementia and/or the caring role.

We will look to build up our charity shop portfolio with sales of goods online, selling excess stock externally, more frequent rotation of stock and inhouse sales opportunities as well as BIADS' merchandise being available.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that BIADS is able to meet all statutory obligations if funding is abruptly altered or in the event of winding up. It is the policy of the charity that reserves are maintained equivalent to three months' running costs and staff salaries. Based on current year expenditure this equates to approximately £106,000. The actual level of unrestricted funds at the year end was £49,672 (2023: £40,717). This has again been a challenging year for BIADS and reserves are below the desired level. The trustees are aware of the need to generate further reserves and continually monitor the financial position and budgets of the charity.

Risk management

The trustees have ultimate responsibility for identifying and managing risk and are satisfied that systems are in place to mitigate risk to the organisation. Risk assessments are carried out on activities and there are sound financial procedures in place. The main risks for BIADS at this time are loss of financial support and loss of experienced staff. Our current strategy for managing these risks is to investigate more income streams, reducing over-reliance on any one funder. In relation to staff, in our bids for financial support we will ensure salaries are commensurate with similar posts in other organisations and that full cost recovery is included in all bids where applicable.

Our policies and procedures are regularly reviewed in line with an on-going review plan (usually on an annual basis). All policies and procedures are ratified by the Board of Trustees. We have robust systems in place to ensure that updates are made in response to legislative, operational and funders' requirements.

Ethical behaviour underpins the way we operate, do business and treat one another. Our values determine our behaviour and we support and uphold them so they are an integral part of day to day life at BIADS. This encourages a way of working which is honest, responsible and respectful and which generates trust.

Funds in deficit

The restricted activities fund is showing a deficit of £1,229 at the year end. This is due to the gap in grant funding for the activity service during the year. Donations and fundraising in the next financial year will clear the deficit.

There are no other funds in deficit.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustees' responsibilities

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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Review

Principle Sources of Funding

During the year, the charity received total income of £480,923 (2023: £490,847). The principal sources of funding include public and corporate donations, fundraising events, grants for service provision and fees for Day Care and other services. Full details of funding received are provided on page 15 of this report.

Financial Position

The Statement of Financial Activities shows a deficit for the year of £11,685 (2023: a deficit of £12,563). This includes the annual depreciation charge. The total funds at the year-end stand at £100,953 (2023: £112,638). Total Funds at 30 September 2024 include Fixed Assets (£13,495), balances remaining on restricted funds (£37,786) and the General Reserve (£49,672).

Small company provisions

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

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed:

Date: 18 June 2025

James Burgess, Chair/ Director

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2024

I report on the accounts of the charity, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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: 18 June 2025

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE



Angela Hayes is licensed and regulated by
AAT under licence number 1006755

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	Note	£	£	£	£	£
Incoming resources						
Gifts, donations & legacies	2a	90,525	-	11,514	102,039	146,554
Grants received	2b	60,653	-	101,500	162,153	151,746
Income from fundraising activities	2c	54,455	-	5,380	59,835	68,050
Charity shop sales	2d	11,424	-	-	11,424	16,195
Day Care and Other Service fees	2e	112,024	-	-	112,024	73,669
Holidays/outings income	2f	28,283	-	-	28,283	29,195
Other income	2g	5,165	-	-	5,165	5,438
Total incoming resources		362,529	-	118,394	480,923	490,847
Resources expended						
Salaries cost	6	203,936	-	91,233	295,169	301,808
Redundancy cost	6	-	-	5,140	5,140	-
Other staff costs		1,778	-	596	2,374	2,946
Rent		40,180	-	11,000	51,180	51,850
Utilities & rates		17,390	-	5,058	22,448	15,664
Insurance		3,000	-	-	3,000	2,080
Other premises costs		3,437	-	188	3,625	6,962
Service delivery costs		36,614	-	4,847	41,461	55,304
Volunteer expenses		307	-	54	361	672
Equipment & furniture		26	-	-	26	1,314
Admin expenses		14,613	-	358	14,971	15,587
Newsletter publication		3,383	-	-	3,383	2,345
Marketing & publicity		1,897	-	-	1,897	1,102
Accountancy fees	7	1,150	-	-	1,150	1,100
Payroll Bureau		1,423	-	-	1,423	1,453
Legal & professional fees		1,536	-	-	1,536	1,500
Fundraising costs		1,940	-	-	1,940	1,719
Hospitality & housekeeping		6,762	-	2,964	9,726	8,766
Bank charges & fees		1,045	-	-	1,045	957
Depreciation		-	30,149	-	30,149	29,474
Other expenditure		390	-	214	604	807
Total resources expended		340,807	30,149	121,652	492,608	503,410
Net income/(expenditure)		21,722	(30,149)	(3,258)	(11,685)	(12,563)
Total funds brought forward		40,717	32,778	39,143	112,638	125,201
Transfers between funds	12	(12,767)	10,866	1,901	-	-
Total funds carried forward	11	49,672	13,495	37,786	100,953	112,638

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

Comparative figures for each fund are shown in the notes 2 and 3 to the accounts.

The Designated Funds are the Fixed Assets held by the charity.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	10	13,495		32,778	
Total fixed assets			13,495		32,778
Current assets					
Debtors & prepayments	4	12,269		35,324	
Cash at bank and in hand		107,124		82,361	
Total current assets		119,393		117,685	
Liabilities					
Creditors:					
amounts falling due within one year	5	(31,935)		(37,825)	
Net current assets			87,458		79,860
Creditors:					
amounts falling due after one year			-		-
Net assets			100,953		112,638
Funds of the charity	11				
Unrestricted funds			49,672		40,717
Designated funds (Fixed Assets)			13,495		32,778
Restricted funds			37,786		39,143
Total funds			100,953		112,638

Exemption from audit

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

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed:

Date: 18 June 2025

James Burgess, Chair/ Director

1. Accounting policies

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The charity 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 note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

Since the end of the financial year, there has been a fall in donations and other income to support the general running costs of the charity. This has resulted in a fall in the level of the unrestricted reserves which is a concern to the Trustees.

The Trustees continually review the financial situation, including the financial position and budgets/forecasts for future periods. The charity is currently able to meet all liabilities as they fall due. Fundraising is ongoing and the Trustees are exploring other opportunities to increase income. The Trustees are optimistic that the position will improve and believe that the charity will have adequate resources to continue in operation for the 12-month period following the signing of the accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

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

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably. Donated goods for the charity's own use are recognised as income, at their fair value. The contribution of general volunteers is not recognised as income in the charity accounts.

Donated goods for resale

Given the volume and low value of donated goods for resale, they are recognised in the accounts at sales value when they are sold.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Stock

Stock held for resale is valued at the lower of cost and net realisable value. No value is assigned to donated stocks which are recognised at sales value when they are sold.

Depreciation

In accordance with the Fixed Asset policy, depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives. The rates applicable are:

Computer Equipment	- 33 $\frac{1}{3}$ % on a straight line basis
Office Equipment, Fixtures & Fittings	- 20% on a straight line basis
Leasehold Improvements	- 5% on a straight line basis or the length of the lease (whichever is the shorter period)

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the donor to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Other designated funds are established by the trustees, as appropriate, for specific projects.

Taxation

As a registered charity, BIADS is exempt from corporation tax on income applied to its charitable activities.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

2. Analysis of income

	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
2a Gifts, Donations & Legacies						
Regular Donations	9,748	-	9,748	10,562	-	10,562
General Donations	17,944	-	17,944	69,150	-	69,150
Donations in Memory of	23,159	-	23,159	20,477	-	20,477
Restricted Donations	-	11,514	11,514	11,029	100	11,129
Legacy	12,000	-	12,000	6,000	-	6,000
Day Care Donations	14,792	-	14,792	16,776	-	16,776
Gift Aid Repayment	12,882	-	12,882	12,460	-	12,460
	90,525	11,514	102,039	146,454	100	146,554
2b Grants Received						
The National Lottery Community Fund	-	25,407	25,407	-	50,813	50,813
The Henry Smith Charity	-	59,700	59,700	-	58,700	58,700
Better Barnsley Bond	5,000	-	5,000	-	7,654	7,654
Garfield Weston Foundation	40,000	-	40,000	-	-	-
SY Community Foundation	-	9,209	9,209	-	-	-
Access to Work	6,545	-	6,545	2,816	-	2,816
Barnsley CVS	1,000	920	1,920	2,460	-	2,460
The Screwfix Foundation	-	4,104	4,104	-	-	-
Age UK	-	-	-	-	4,303	4,303
Sheffield Hallam University	4,149	-	4,149	-	-	-
Barnsley College	2,399	-	2,399	-	-	-
BMBC Day Care	-	-	-	-	25,000	25,000
BMBC - Ward Alliance	-	2,160	2,160	-	-	-
BMBC - Other	1,560	-	1,560	-	-	-
	60,653	101,500	162,153	5,276	146,470	151,746
2c Income from fundraising						
General fundraising	4,918	5,380	10,298	13,874	-	13,874
Third party & corporate giving	49,537	-	49,537	54,176	-	54,176
	54,455	5,380	59,835	68,050	-	68,050
2d Charity Shop Sales	11,424	-	11,424	16,195	-	16,195
2e Day Care and Other Service Fees	112,024	-	112,024	73,669	-	73,669
2f Holidays & Outings	28,283	-	28,283	29,195	-	29,195
2g Other Income						
Rebates received	5,000	-	5,000	5,000	-	5,000
Membership fees	-	-	-	380	-	380
Miscellaneous service income	165	-	165	58	-	58
	5,165	-	5,165	5,438	-	5,438
Total Income	362,529	118,394	480,923	344,277	146,570	490,847

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

3. Analysis of expenditure by fund

	2024	2023
	£	£
Unrestricted funds:		
Salaries cost	203,936	200,107
Other staff costs	1,778	2,436
Rent	40,180	40,850
Utilities & rates	17,390	12,377
Insurance	3,000	2,080
Other premises costs	3,437	6,897
Service delivery costs	36,614	54,659
Volunteer expenses	307	672
Equipment & furniture	26	1,149
Admin expenses	14,613	14,831
Newsletter publication	3,383	2,345
Marketing & publicity	1,897	1,102
Accountancy fees	1,150	1,100
Payroll Bureau	1,423	1,453
Legal & professional fees	1,536	1,500
Fundraising costs	1,940	1,719
Hospitality & Housekeeping	6,762	8,183
Bank charges & fees	1,045	957
Other expenditure	390	524
	340,807	354,941
Restricted funds:		
Salaries cost	91,233	101,701
Other staff costs	5,736	510
Rent	11,000	11,000
Utilities & rates	5,058	3,287
Other premises costs	188	65
Service delivery costs	4,847	645
Volunteer expenses	54	-
Equipment & furniture	-	165
Admin expenses	358	756
Hospitality & Housekeeping	2,964	583
Other expenditure	214	283
	121,652	118,995
Designated funds:		
Depreciation	30,149	29,474
	30,149	29,474
Total Funds	492,608	503,410

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
4. Debtors		
Trade Debtors	5,950	3,522
Other Debtors - Gift Aid Due	4,669	4,770
Accrued Grant Income	-	25,000
Prepayments	1,650	2,032
	12,269	35,324

5. Creditors: amounts falling due within one year

PAYE & social security	3,093	3,451
Employer pension liability	1,485	1,584
Income received in advance	19,755	17,532
Other accruals	7,602	15,258
	31,935	37,825

6. Staff costs and numbers

Salaries cost	269,025	277,061
Social security costs	18,945	17,598
Employer pension contribution	7,199	7,149
	295,169	301,808
Redundancy cost	5,140	-
	300,309	301,808

Average number of staff employed during the year 19 19

The redundancy cost was in respect of the Activities Services posts, funding ended June 2024.

7. Independent examination and accountancy services

The cost of the Independent Examination and accountancy services, provided by Angela Hayes, Community Accountant, was £1,150 (2023: £1,100).

8. Trustees' remuneration, benefits and expenses

There were no out of pocket expenses paid to trustees in this, or the previous financial year. There were no other payments, remuneration or benefits made to trustees during this, or the previous financial year.

9. Related party transactions

There were no other related party transactions.

10. Fixed Assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
Cost				
Balance b/f - 01.10.23	119,236	31,188	12,270	162,694
Additions in year	-	10,866	-	10,866
Disposals	-	-	-	-
Balance c/f at 30.09.24	<u>119,236</u>	<u>42,054</u>	<u>12,270</u>	<u>173,560</u>
Depreciation				
Balance b/f - 01.10.23	93,834	23,812	12,270	129,916
Disposals	-	-	-	-
Charge for the year	<u>25,402</u>	<u>4,747</u>	<u>-</u>	<u>30,149</u>
Balance c/f at 30.09.24	<u>119,236</u>	<u>28,559</u>	<u>12,270</u>	<u>160,065</u>
Net Book Value at 30.09.24	<u>-</u>	<u>13,495</u>	<u>-</u>	<u>13,495</u>
Net Book Value at 30.09.23	<u>25,402</u>	<u>7,376</u>	<u>-</u>	<u>32,778</u>

All fixed assets are considered to be for direct charitable purposes.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

11. Movements in funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
Total Unrestricted funds	40,717	362,529	(340,807)	(12,767)	49,672
	40,717	362,529	(340,807)	(12,767)	49,672
Designated Funds					
Fixed Assets	32,778	-	(30,149)	10,866	13,495
	32,778	-	(30,149)	10,866	13,495
Restricted Funds					
The National Lottery Community Fund	14,232	25,406	(40,192)	554	-
The Henry Smith Charity	24,592	59,700	(57,938)	-	26,354
Gardening Project	319	86	(169)	-	236
Restricted Fund - Activities	-	15,540	(18,374)	1,605	(1,229)
Restricted Fund - Befriending	-	-	-	4,530	4,530
SYCF - Befriending	-	9,209	(1,665)	-	7,544
The Screwfix Foundation	-	4,104	-	(4,104)	-
BMBC Ward Alliance	-	2,160	(2,107)	-	53
BCVS - Covid	-	920	(622)	-	298
Asda Foundation	-	1,269	(585)	(684)	-
	39,143	118,394	(121,652)	1,901	37,786
Total Funds	112,638	480,923	(492,608)	-	100,953

12. Fund transfers

	General Fund £	National Lottery £	Asda £	Restricted Donations Activities £	Restricted Donations Befriending £	Screwfix Foundation £	Fixed Assets £
Management & overheads	684	-	(684)	-	-	-	-
Funds for Fixed Asset purchases	(6,762)	-	-	-	-	(4,104)	10,866
Funds reclassified	(6,135)	-	-	1,605	4,530	-	-
Fund overspent	(554)	554	-	-	-	-	-
	(12,767)	554	(684)	1,605	4,530	(4,104)	10,866

13. Restricted funds

The charity administered the following restricted funds during the year:

The National Lottery Community Fund – a grant to fund the Dementia Hope project which will fund the salaries of three part-time activities coordinators. The budget will also cover general running expenses, training, travel, consultancy and advice, volunteer expenses, marketing, activities, equipment and overheads.

The Henry Smith Charity - a 3-year grant to fund the Carer Support Service.

Gardening Project - small grants and donations for the gardening project.

Activities Fund– restricted donations and fundraising for the Activities Service.

Befriending Fund– restricted donations and fundraising for the Befriending Service.

SYCF – Befriending – a grant from the South Yorkshire Community Foundation to support the Befriending Service.

The Screwfix Foundation – a grant towards the cost of a new boiler.

BMBC Ward Alliance – a grant to contribute to the cost of running the Monk Bretton Café.

BCVS Covid – a grant from Barnsley Community & Voluntary Services, to promote the uptake of COVID boosters.

Asda Foundation – a grant for the purchase of kitchen equipment and food.

Accounts

Company Number. 07362470 (England and Wales)

Registered Charity Number. 1140201

**BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA
SUPPORT (BIADS)**

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2023

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2023

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BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2023

Full name:	Barnsley Independent Alzheimer's and Dementia Support (BIADS)
Registered Charity Number:	1140201
Registered Company Number:	07362470
Registered Office & Principal Address:	BIADS' Dementia Support Centre Joseph Exley House Dean Street Barnsley S70 6EX
Trustees & Directors:	Anne Ackers James Burgess David Coupland Peter Francis – <i>resigned 26/04/2023</i> Susan Haughton Peter Moody Pamela Oughton Malcolm Price Jake Rollin Neil Wright
Chairperson:	James Burgess
Treasurer:	Anne Ackers
Bankers:	Cooperative Bank plc 11 Peel Square Barnsley S70 2QT
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley S70 3EE

The trustees present their report and financial statements of the charity for the period 01 October 2022 to 30 September 2023.

Structure, governance and management

Barnsley Independent Alzheimer's and Dementia Support (BIADS) is a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated 01 September 2010. The company has no share capital and the liability of each member in the event of winding-up, is limited to a sum not exceeding £1.

The affairs of the charity are managed by the Board of Trustees who may exercise all powers of the charity and who have control of the charity's property and funds. Day-to-Day management of BIADS is delegated to the Chief Officer, Linda Pattison.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. To become a trustee a person must be aged 18 years or over and must be either recommended by the trustees or nominated for election by a member of the charity. Every trustee must sign a declaration of willingness to act as a trustee of the charity before he or she is eligible to vote at any meetings of the trustees.

The trustees may at any time co-opt any individual duly qualified to be appointed as trustee to fill a vacancy in their number but the co-opted trustee holds office only until the next AGM.

The trustees who have served throughout the year and to the date of signing of these accounts are listed on page 3.

Trustee training and induction

Training for existing trustees is provided in-house as appropriate with details of external training events given to the Board at their meetings.

Related parties

The trustees consider that there are no related parties to the charity.

Charitable aims and objectives

The objectives of the charity are:

- to relieve the needs of people and their families, friends and carers within the boundaries of Barnsley Metropolitan Borough Council, suffering from all types of dementia and its effects by the provision of emotional and practical support, advice, education and information and by raising public awareness of the said conditions.
- to provide, or assist in the provision of, facilities and social activities for recreation and leisure time occupation of people suffering from all types of dementia and their families, friends and carers in the interests of social welfare with the object of improving their conditions of life.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. This is alongside the ideas, suggestions and service developments made by our members, volunteers and staff.

BIADS is a local independent charity which was set up in 2010 to offer support to the estimated 3,000 people in Barnsley affected by dementia, their informal carers, families and friends. Supported by staff, members and a growing team of volunteers, we provide support to those affected by dementia, their carers, families and friends by providing information, emotional support, social opportunities, meaningful activities and events. Through our range of services we hope to enable our members to live well with dementia in the community.

During the financial year 2022-23, services provided by BIADS include:

Activity Groups

A range of meaningful, fun activities for people with dementia; our activity workers and dedicated volunteers aim to create a sense of well being, of achievement and confidence.

Sing-along with BIADS

The singers group was held twice each month and features a live pianist.

Circle Dancing

A therapeutic dance form, encouraging light exercise, cognitive stimulation and the chance of some fun for both carer and person with dementia.

Drop-in Cafe

Our Drop in cafe takes place every Wednesday between 1:00 pm – 3:00 pm and Friday from 10.00 am to 12:00 at our Dementia Support Centre. Volunteers are on hand to serve refreshments and welcome attendees. Staff are available for support if needed.

BIADS Gym

BIADS weekly gym session facilitated by physiotherapists from Barnsley Mental Health Team, supported by our volunteers.

Services for Carers

During the year we continued to facilitate our Carers Support Group, enabling carers to meet with others who share the same experiences and to benefit from mutual support. The Group is led by one of our Carer Support Workers.

We also offered advice and information for carers, made referrals to other agencies, and provided the all-important emotional support.

Holidays

BIADS arranged two holidays for members during the 2022-23 financial year. The holidays remain one of our most looked forward to services.

Events

There was a range of events throughout the year, including open days, family fun days and fundraising events.

Our Dementia Day Centre

Our Dementia Day Centre is now open Monday to Friday 9am to 4pm. We offer full days, half day and hourly pay as you go sessions. We hope to be open more days in the near future and ultimately seven days a week.

We offer a full range of activities throughout the day to promote mental stimulation to suit all needs and promote independence. Our activities include sensory stimulation, painting, chair exercise, table tennis, crafts, sewing, knitting, watching films/TV, reading, dementia jigsaws, dominoes, cards, mindfulness colouring, memory scrapbooking, music, dancing, reminiscing and much more.

Notable events of the year

- Our landlord at Joseph Exley House kindly redesigned our website,
- Our Cudworth shop started off well, but it became obvious quickly that we couldn't make it viable so regretfully we took the decision to close.
- We reapplied to Henry Smith Charity for funding for our Carer Support Service and were successful – another three years of funding was granted.
- Our Day Care tender was not successful on this occasion.
- Meet and greet sessions were set up by staff to introduce new members to our services.
- We had a Christmas tree in the festival at St Mary's Church.
- Peter Francis, our Chairman, retired in April 2023 after many years' service. Margaret, our Deputy Chief Officer retired in August 2023.
- Our AGM took place on 6th April 2023 – James Burgess took over as Chairman with Sue Haughton as Vice Chair.
- External volunteers from companies helped with painting/decorating and delivering leaflets advertising our Day Care Centre.
- The bar at our Day Care Centre opened on 23rd March, with our MSU room and mural being ready soon after to enhance the experience for our members.
- In November 2022, Peter Francis was nominated for volunteer of the year at the Proud of Barnsley awards.
- Work started on our training services.
- Our involvement with the Barnsley Third Sector Dementia Alliance continued with Linda Pattison as Chair of the Alliance.
- Trackers – we worked with partners to promote the use of GPS trackers to try to keep people with dementia safe.
- Work continued on our befriending service for carers with volunteers recruited and trained.
- We held an afternoon tea to celebrate the coronation of King Charles.

- We decided that 1st June would be designated 'BIADS' day' and held another open day which was well attended.

Thank you to each and everyone who supported BIADS in any way – we couldn't do it without you!

Future plans

Our main priority moving forward is to be self-sufficient/less reliant on funders/funding by:

- Increasing the number of day care opening days and number of attendees.
- Working more closely with local authorities to give the people of Barnsley the services they need.
- Building up our charity shop income.
- Securing statutory funding
- Employing a dedicated fundraiser to work with corporate organisations / third parties / staff / volunteers / members and their families.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that BIADS is able to meet all statutory obligations if funding is abruptly altered or in the event of winding up. It is the policy of the charity that reserves are maintained equivalent to three months' running costs and staff salaries. Based on current year expenditure this equates to approximately £106,000. The actual level of unrestricted funds at the year end was £40,717 (2022: £52,384). This has been a challenging year for BIADS and reserves are below the desired level. The trustees expect the position to improve in the next financial year.

Risk management

The trustees have ultimate responsibility for identifying and managing risk and are satisfied that systems are in place to mitigate risk to the organisation. Risk assessments are carried out on activities and there are sound financial procedures in place. The main risks for BIADS at this time are loss of financial support and loss of experienced staff. Our current strategy for managing these risks is to investigate more income streams, reducing over reliance on any one funder. In relation to staff, in our bids for financial support we will ensure salaries are commensurate with similar posts in other organisations and that full cost recovery is included in all bids where applicable.

Our policies and procedures are regularly reviewed in line with an on-going review plan (usually on an annual basis). All policies and procedures are ratified by the Board of Trustees. We have robust systems in place to ensure that updates are made in response to legislative, operational and funders' requirements.

Ethical behaviour underpins the way we operate, do business and treat one another. Our values determine our behaviour and we support and uphold them so they are an integral part of day to day life at BIADS. This encourages a way of working which is honest, responsible and respectful and which generates trust.

Funds in deficit

There are currently no funds in deficit.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustees' responsibilities

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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Review

Principle Sources of Funding

During the year, the charity received total income of £490,847 (2022: £479,624). The principle sources of funding include public and corporate donations, fundraising events, grants for service provision and fees for Day Care and other services. Full details of funding received are provided on page 14 of this report.

Financial Position

The Statement of Financial Activities shows a deficit for the year of £12,563 (2022: a deficit of £27,042). This includes the annual depreciation charge. The total funds at the year-end stand at £112,638 (2022: £125,201). Total Funds at 30 September 2023 include Fixed Assets (£32,778), balances remaining on restricted funds (£39,143) and the General Reserve (£40,717). The General Reserve fell by £11,667 during the year. This was a result of reserves being utilised to fund a gap in grant funding for services.

Small company provisions

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

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed:

Date:

James Burgess, Chair/ Director

I report on the accounts of the charity, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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:

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE



Angela Hayes is licensed and regulated by
AAT under licence number 1006755

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	Note	£	£	£	£	£
Incoming resources						
Gifts, donations & legacies	2a	146,454	-	100	146,554	214,182
Grants received	2b	5,276	-	146,470	151,746	112,613
Income from fundraising activities	2c	68,050	-	-	68,050	34,086
Charity shop sales	2d	16,195	-	-	16,195	10,737
Day Care and Other Service fees	2e	73,669	-	-	73,669	46,409
Holidays/outings income	2f	29,195	-	-	29,195	49,728
Other income	2g	5,438	-	-	5,438	11,869
Total incoming resources		344,277	-	146,570	490,847	479,624
Resources expended						
Salaries cost	6	200,107	-	101,701	301,808	301,884
Other staff costs		2,436	-	510	2,946	4,198
Rent		40,850	-	11,000	51,850	61,755
Utilities & rates		12,377	-	3,287	15,664	8,641
Insurance		2,080	-	-	2,080	1,737
Other premises costs		6,897	-	65	6,962	2,526
Service delivery costs		54,659	-	645	55,304	48,559
Volunteer expenses		672	-	-	672	1,373
Equipment & furniture		1,149	-	165	1,314	3,306
Admin expenses		14,831	-	756	15,587	18,185
Newsletter publication		2,345	-	-	2,345	3,427
Marketing & publicity		1,102	-	-	1,102	3,531
Accountancy fees	7	1,100	-	-	1,100	950
Payroll Bureau		1,453	-	-	1,453	1,476
Legal & professional fees		1,500	-	-	1,500	900
Fundraising costs		1,719	-	-	1,719	2,306
Hospitality & housekeeping		8,183	-	583	8,766	7,667
Bank charges & fees		957	-	-	957	90
Loan interest/fees		-	-	-	-	3,412
Depreciation		-	29,474	-	29,474	27,871
Grant returned		-	-	-	-	2,490
Other expenditure		524	-	283	807	382
Total resources expended		354,941	29,474	118,995	503,410	506,666
Net income/(expenditure)		(10,664)	(29,474)	27,575	(12,563)	(27,042)
Total funds brought forward		52,384	54,249	18,568	125,201	152,243
Transfers between funds	12	(1,003)	8,003	(7,000)	-	-
Total funds carried forward	11	40,717	32,778	39,143	112,638	125,201

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

Comparative figures for each fund are shown in the notes 2 and 3 to the accounts.

The Designated Funds are the Fixed Assets held by the charity.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	10	32,778		54,249	
Total fixed assets			32,778		54,249
Current assets					
Debtors & prepayments	4	35,324		7,192	
Cash at bank and in hand		82,361		94,328	
Total current assets		117,685		101,520	
Liabilities					
Creditors:					
amounts falling due within one year	5	(37,825)		(30,568)	
Net current assets			79,860		70,952
Creditors:					
amounts falling due after one year			-		-
Net assets			112,638		125,201
Funds of the charity	11				
Unrestricted funds			40,717		52,384
Designated funds (Fixed Assets)			32,778		54,249
Restricted funds			39,143		18,568
Total funds			112,638		125,201

Exemption from audit

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed:

Date:

James Burgess, Chair/ Director

1. Accounting policies

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The charity 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 note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

The Board of Trustees regularly review the financial situation and consider that BIADS is a going concern despite the challenges of recent years. The charity is currently able to meet all liabilities as they fall due, fundraising is ongoing and no material uncertainties exist in the 12-month period following the signing of the accounts.

Given the above, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

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

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably. Donated goods for the charity's own use are recognised as income, at their fair value. The contribution of general volunteers is not recognised as income in the charity accounts.

Donated goods for resale

Due to the volume and low value of donated goods for resale, they are recognised in the accounts at sales value when they are sold.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Stock

Stock held for resale is valued at the lower of cost and net realisable value. No value is assigned to donated stocks which are recognised at sales value when they are sold.

Depreciation

In accordance with the Fixed Asset policy, depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives. The rates applicable are:

Computer Equipment	- 33 $\frac{1}{3}$ % on a straight line basis
Office Equipment, Fixtures & Fittings	- 20% on a straight line basis
Leasehold Improvements	- 5% on a straight line basis or the length of the lease (whichever is the shorter period)

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the donor to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Other designated funds are established by the trustees, as appropriate, for specific projects.

Taxation

As a registered charity, BIADS is exempt from corporation tax on income applied to its charitable activities.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2023

2. Analysis of income

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
2a Gifts, Donations & Legacies						
Regular Donations	10,562	-	10,562	10,070	-	10,070
General Donations	69,150	-	69,150	62,487	-	62,487
Donations in Memory of	20,477	-	20,477	13,544	-	13,544
Restricted Donations (Gardening Project)	-	100	100	-	161	161
Donations - Activities	11,029	-	11,029	4,664	-	4,664
Legacy	6,000	-	6,000	92,235	-	92,235
Day Care Donations	16,776	-	16,776	22,220	-	22,220
Gift Aid Repayment	12,460	-	12,460	8,801	-	8,801
	146,454	100	146,554	214,021	161	214,182
2b Grants Received						
The National Lottery Community Fund	-	50,813	50,813	-	25,407	25,407
The Henry Smith Charity	-	58,700	58,700	-	26,350	26,350
Better Barnsley Bond	-	7,654	7,654	-	-	-
Garfield Weston Foundation	-	-	-	40,000	-	40,000
Access to Work	2,816	-	2,816	-	-	-
Barnsley CVS	2,460	-	2,460	-	-	-
The R Walker Charitable Trust	-	-	-	2,500	-	2,500
Age UK	-	4,303	4,303	-	-	-
Marjorie Coote Charity Fund	-	-	-	-	5,000	5,000
BMBC Day Care	-	25,000	25,000	-	-	-
BMBC Stronger Communities	-	-	-	-	9,748	9,748
BMBC - Monk Bretton Ward Alliance	-	-	-	-	3,314	3,314
BMBC - Other	-	-	-	294	-	294
	5,276	146,470	151,746	42,794	69,819	112,613
2c Income from fundraising						
General fundraising	13,874	-	13,874	12,903	-	12,903
Corporate giving	12,000	-	12,000	-	-	-
Third party giving	42,176	-	42,176	21,183	-	21,183
	68,050	-	68,050	34,086	-	34,086
2d Charity Shop Sales	16,195	-	16,195	10,737	-	10,737
2e Day Care and Other Service Fees	73,669	-	73,669	46,409	-	46,409
2f Holidays & Outings	29,195	-	29,195	49,728	-	49,728
2g Other Income						
Rebates received	5,000	-	5,000	5,000	-	5,000
Membership fees	380	-	380	740	-	740
Dementia Directory	-	-	-	5,500	-	5,500
Miscellaneous service income	58	-	58	629	-	629
	5,438	-	5,438	11,869	-	11,869
Total Income	344,277	146,570	490,847	409,644	69,980	479,624

3. Analysis of expenditure by fund

	2023	2022
	£	£
Unrestricted funds:		
Salaries cost	200,107	211,288
Other staff costs	2,436	3,783
Rent	40,850	54,422
Utilities & rates	12,377	7,790
Insurance	2,080	1,737
Other premises costs	6,897	2,350
Service delivery costs	54,659	43,829
Volunteer expenses	672	1,341
Equipment & furniture	1,149	1,173
Admin expenses	14,831	17,084
Newsletter publication	2,345	3,427
Marketing & publicity	1,102	3,531
Accountancy fees	1,100	950
Payroll Bureau	1,453	1,476
Legal & professional fees	1,500	900
Loan interest	-	3,412
Fundraising costs	1,719	2,306
Hospitality & Housekeeping	8,183	6,113
Other expenditure	1,481	457
	354,941	367,369
Restricted funds:		
Salaries cost	101,701	90,596
Other staff costs	510	415
Rent	11,000	7,333
Utilities & rates	3,287	851
Other premises costs	65	176
Service delivery costs	645	4,730
Volunteer expenses	-	32
Equipment & furniture	165	2,133
Admin expenses	756	1,101
Hospitality & Housekeeping	583	1,554
Grant returned	-	2,490
Other expenditure	283	15
	118,995	111,426
Designated funds:		
Depreciation	29,474	27,871
	29,474	27,871
Total Funds	503,410	506,666

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)**NOTES TO THE FINANCIAL STATEMENTS continued****YEAR ENDED 30 SEPTEMBER 2023**

	2023	2022
	£	£
4. Debtors		
Trade Debtors	3,522	2,079
Other Debtors - Gift Aid Due	4,770	3,765
Accrued Grant Income	25,000	-
Prepayments	2,032	1,348
	<u>35,324</u>	<u>7,192</u>

5. Creditors: amounts falling due within one year

PAYE & social security	3,451	4,055
Employer pension liability	1,584	1,516
Income received in advance	17,532	5,364
Other accruals	15,258	19,633
	<u>37,825</u>	<u>30,568</u>

6. Staff costs and numbers

Salaries cost	277,061	276,991
Social security costs	17,598	18,223
Employer pension contribution	7,149	6,670
	<u>301,808</u>	<u>301,884</u>

Average number of staff employed during the year	19	20
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7. Independent examination and accountancy services

The cost of the Independent Examination and accountancy services was £1,100 (2022: £950).

8. Trustees' remuneration, benefits and expenses

There were no out of pocket expenses paid to trustees in this, or the previous financial year. There were no other payments, remuneration or benefits made to trustees during this, or the previous financial year.

9. Related party transactions

There were no other related party transactions.

10. Fixed Assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
Cost				
Balance b/f - 01.10.22	119,236	23,185	12,270	154,691
Additions in year		8,003	-	8,003
Disposals	-	-	-	-
Balance c/f at 30.09.23	<u>119,236</u>	<u>31,188</u>	<u>12,270</u>	<u>162,694</u>
Depreciation				
Balance b/f - 01.10.22	69,984	21,238	9,220	100,442
Disposals	-	-	-	-
Charge for the year	<u>23,850</u>	<u>2,574</u>	<u>3,050</u>	<u>29,474</u>
Balance c/f at 30.09.23	<u>93,834</u>	<u>23,812</u>	<u>12,270</u>	<u>129,916</u>
Net Book Value at 30.09.23	<u>25,402</u>	<u>7,376</u>	<u>-</u>	<u>32,778</u>
Net Book Value at 30.09.22	<u>49,252</u>	<u>1,947</u>	<u>3,050</u>	<u>54,249</u>

All fixed assets are considered to be for direct charitable purposes.

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2023

11. Movements in funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
Total Unrestricted funds	52,384	344,277	(354,941)	(1,003)	40,717
	52,384	344,277	(354,941)	(1,003)	40,717
Designated Funds					
Fixed Assets	54,249	-	(29,474)	8,003	32,778
	54,249	-	(29,474)	8,003	32,778
Restricted Funds					
The National Lottery Community Fund	13,197	50,813	(49,778)	-	14,232
The Henry Smith Charity	-	58,700	(32,108)	(2,000)	24,592
Gardening Project	371	100	(152)	-	319
Age UK	-	4,303	(4,303)	-	-
Better Barnsley Bond	-	7,654	(7,654)	-	-
BMBC Day Care Grant	-	25,000	(25,000)	-	-
Marjorie Coote Charity Fund	5,000	-	-	(5,000)	-
	18,568	146,570	(118,995)	(7,000)	39,143
Total Funds	125,201	490,847	(503,410)	-	112,638

12. Fund transfers

	General Fund £	Henry Smith Charity £	Marjorie Coote Charity £	Fixed Assets £
Management & overheads	2,000	(2,000)	-	-
Funds for Fixed Asset purchases	(3,003)	-	(5,000)	8,003
	(1,003)	(2,000)	(5,000)	8,003

13. Restricted funds

The charity administered the following restricted funds during the year:

The National Lottery Community Fund – a grant to fund the Dementia Hope project which will fund the salaries of three part-time activities coordinators. The budget will also cover general running expenses, training, travel, consultancy and advice, volunteer expenses, marketing, activities equipment and overheads.

The Henry Smith Charity - a 3 year grant to fund the Carer Support Service.

Gardening Project - small grants and donations for the gardening project.

Age UK – a grant from the Third Sector Alliance to provide gap funding for the Carer Support service.

Better Barnsley Bond – A grant to contribute to the salary costs of the Business Development Manager.

BMBC Day Care Grant – A grant to support the Day Care Centre.

Marjorie Coote Charity Fund – a grant restricted for the purchase of equipment for the Day Centre multi-sensory room.

Accounts

Company Number. 07362470 (England and Wales)

Registered Charity Number. 1140201

**BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA
SUPPORT (BIADS)**

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2022

BARNSLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2022

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BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2022

Full name: Barnsley Independent Alzheimer's and Dementia Support (BIADS)

Registered Charity Number: 1140201

Registered Company Number: 07362470

Registered Office & Principal Address: BIADS' Dementia Support Centre
Joseph Exley House
Dean Street
Barnsley S70 6EX

Trustees & Directors: Anne Ackers
Peter Begent - *appointed 20/10/2021; resigned 13/07/2022*
James Burgess
David Coupland
Peter Francis
Susan Haughton
Kevin Liddy - *appointed 16/2/2022; resigned 13/7/2022*
Peter Moody
Pamela Oughton - *appointed 16/03/2022*
Lisa Phelan - *resigned 18/05/2022*
Malcolm Yaxley Price - *appointed 16/03/2022*
Jake Rollin
Sara White - *resigned 16/11/2022*
Neil Wright

Chairperson: Peter Francis

Treasurer: Anne Ackers

Bankers: Cooperative Bank plc
11 Peel Square
Barnsley
S70 2QT

Independent Examiner: Angela Hayes
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley
S71 1AN

The trustees present their report and financial statements of the charity for the period 01 October 2021 to 30 September 2022.

Structure, governance and management

Barnsley Independent Alzheimer's and Dementia Support (BIADS) is a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association. The company has no share capital and the liability of each member in the event of winding-up, is limited to a sum not exceeding £1. The affairs of the charity are managed by the Board of Trustees who may exercise all powers of the charity and who have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. To become a trustee a person must be aged 18 years or over and must be either recommended by the trustees or nominated for election by a member of the charity. Every trustee must sign a declaration of willingness to act as a trustee of the charity before he or she is eligible to vote at any meetings of the trustees.

The trustees may at any time co-opt any individual duly qualified to be appointed as trustee to fill a vacancy in their number but the co-opted trustee holds office only until the next AGM.

The trustees who have served throughout the year and to the date of signing of these accounts are listed on page 3.

Trustee training and induction

Training for existing trustees is provided in-house as appropriate with details of external training events given to the Board at their meetings.

Related parties

The trustees consider that there are no related parties to the charity.

Charitable aims and objectives

The objectives of the charity are:

- to relieve the needs of people and their families, friends and carers within the boundaries of Barnsley Metropolitan Borough Council, suffering from all types of dementia and its effects by the provision of emotional and practical support, advice, education and information and by raising public awareness of the said conditions.
- to provide, or assist in the provision of, facilities and social activities for recreation and leisure time occupation of people suffering from all types of dementia and their families, friends and carers in the interests of social welfare with the object of improving their conditions of life.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. This is alongside the ideas, suggestions and service developments made by our members, volunteers and staff.

BIADS is a local independent charity which was set up in 2010 to offer support to the estimated 3,000 people in Barnsley affected by dementia, their informal carers, families and friends.

Supported by staff, members and a growing team of volunteers we offer a variety of services for people with dementia, for couples where one person has dementia and for carers.

1st October 2021 to 30th September 2022

We began 2021 with various challenges that we were determined to overcome:

- Securing funding for services
- Work to build our Day Care Centre up to capacity
- Continuing to reinstate and develop all of our services to return to providing the support we are certain our members want and need, including any additional support identified during the pandemic e.g. chair based zoom yoga
- Supporting staff and volunteers to undertake their duties in a safe way, taking into account the effects of the pandemic
- Encouraging members and the community to fund raise for us once again
- Picking up and strengthening partnerships

Secure funding for services.

The Big Lottery has funded our activity service for the past 6 years and the Henry Smith Charity has funded our Carers Support service for the past 3 years. In 2022 we were successful in obtaining continuation funding from the Big Lottery for 2 years and Henry Smith for 3 years, however both of these services saw a short period of time during 2022 where we were left without funding before the new grants started. The shortfall in funding was met from donations, fundraising and grants.

Build our Day Care Centre up to capacity.

At the beginning of 2022 our Day Care Centre saw a deficit of income. With hard work and through a variety of different sources and partnerships we were able to briefly turn a profit towards the end of the year. However, with the nature of the illness being a degenerative condition we saw our numbers of attendees decline due to the need for long term care and sadly some members passing away. Increasing capacity remains a primary focus with the aim of using any profit made to allow us to become self-sufficient and continue our other services without the need to continually apply for funding.

Reinstate and develop services.

We reinstated our services with the further development of new additional services, Zoom Yoga, Meet and Greet, Cuppa and a Chat, Heat and Eat, Saturday drop in, Cinema outings, an additional outreach café and football night.

Following our annual review day we listened to the feedback provided by our members/staff/volunteers/partners and alongside our regular activities we added new services to our portfolio, to ensure we were meeting the needs of our members.

- Zoom Yoga was introduced during lockdown as an online chair based session, provided by a qualified instructor. The sessions were tailored specifically for the individuals taking part and this is something we have continued on a weekly basis. This is beneficial for member's health and wellbeing and in particular members who are unable to visit the centre for whatever reason.
- Meet and Greet was introduced during 2022 to encourage old and new members to come to our centre and access the activity services we provide. Giving them the opportunity to come and meet staff and other members who are already attending services, showcasing and give taster sessions of what these services involve.
- We introduced Cuppa and a Chat to fill the void during the three week break in between our regular referral services and also during the BIADS holiday weeks. This service was introduced following feedback from our members which showed that they missed having the company of others during these times and also the need to continue a set routine for their loved one with dementia.
- The financial crisis our members faced saw us introducing a Heat and Eat service. Our members having to decide between putting the heating on at home, or having a meal. We were successful in our funding bid to the Chamber of Commerce for this service, which then allowed us to invite members to spend more time at our warm centre with a hot meal, dessert and drinks provided free of charge.
- Saturday Drop-in Café with the offering of toast, biscuits, drinks and some light entertainment provided was welcomed by our members to break up what could be "a very long and lonely weekend."
- Partnership working saw the introduction of free cinema outings to a local cinema which provided a relaxed screening event which was more suitable for our members. We also take our Day Centre members along, with the transport being paid for by one of our grateful members whose husband attends the Day Centre.
- Following the success of our first outreach café we branched out further afield to setting up a second weekly dementia café in the borough of Barnsley. In an area still financially affected by the mining strike of years gone by, our café provides free drinks, toast and support from a member of staff.
- We have put together a diary of monthly events to allow us to tie our services into these, such as Valentine's Day, Mother's Day, Easter etc. So far we have staged a football pie and peas evening, and organised a Twixmas party for our members. These events have been welcomed by our members with many of them saying "just not having to cook makes all the difference."

Supporting staff and volunteers after the pandemic.

Following the end of the pandemic we recognised that the needs of our staff and volunteers had changed and we adapted our working practices to meet the needs of both staff/volunteers and our own business needs, for the benefit of everybody involved with BIADS.

For staff:

- Staggered return to office working.
- Flexibility applied to all staff.
- Working from home with technology supplied to enable this.
- Frequent 1-1 chats to discuss concerns and also assess staff mental wellbeing.
- Early access to vaccinations to protect against Covid19.

Although we lost some volunteers due to a variety of different reasons; health, age, mobility etc, we identified the importance of volunteers to our organisation and employed a Volunteer Coordinator. Through this appointment we conducted recruitment drives and offered our volunteers:

- Training opportunities.
- Regular newsletter with BIADS' updates.
- Quarterly meetings.
- Party days as our way of thanks for their hard work.
- A dedicated person to turn to for support.

Encourage members and the community to fund raise.

We saw a drastic decline in income through fundraising and general donations during the pandemic but also a massive demand on funders for grants. The people of Barnsley have supported us from day one so we campaigned for support in a number of different ways:

- Library and community centre visits to raise awareness across the borough.
- Summer fair to bring families, friends, neighbours together.
- Publicity and promotion advertisements / banners / posters / local magazine entries.
- Increased social media presence.
- Reviewed our website for easier access to our information.
- Made appeals – radio / media / our own newsletter.

We also gave back to those who supported us with:

- Promotion and printed merchandise for the fundraising event.
- Sponsorship forms and assistance with setting up just giving pages.
- Staff attendance at the fundraising event.
- Certificate of thanks.
- Publicised notification amounts raised in various media outlets.

Partnerships.

Although we had maintained telephone/e mail contact during the pandemic with our partners, we reconnected with them all by conducting face to face meetings. We strengthened our involvement with the Barnsley 3rd Sector Dementia Alliance when our Chief Officer became the chair person for this group of dementia organisations. Furthermore, we reaffirmed these partnerships through invitations to observe and join in with our services:

- Social events such as East Dene.
- Carer Support Groups.
- Party days.
- Singing groups.
- Drop in cafes.
- Activity / exercise sessions.

With our increased profile in Barnsley we also forged new partnerships with:

- Local GP surgeries – We sent all GP Practice Managers a letter inviting them to our centre and offering our support for training and or talks to staff. We have arranged three talks so far with further talks planned for the future
- Endorphins – We have arranged 'empowerment' training for our carers free of charge to take place during the carer support groups, so that the people with dementia will be in an activity session
- Crisis Team – They are now making referrals for our services for people with dementia and their carers

Our achievements during 2021 - 2022

- Successfully reopening our Day Centre to provide much needed respite for our carers and motivational and inspirational activities for people with dementia
- Re starting our annual review days to include members, partners, staff and volunteers; then implement some of the suggestions made as resources allow
- Revisiting and adapting our development plan to incorporate the changes
- Taking over the chairmanship of the Barnsley 3rd Sector Dementia Alliance, ensuring regular meetings and specific targets are set, driving the aims of the group
- Building new relationships and maintaining strong relationships with previous fundraisers and partners
- Focusing on volunteers with regular newsletters and quarterly meetings to allow them to know they are valued and included
- Reviewing all our services to ensure they continue to meet the needs of our members, allowing us to maintain person centred support
- Consider longer term development strategies and opportunities to become more self-sufficient and less reliant on funders

In addition to the above we have been involved with Barnsley MBC's early help strategy group and the local Council's scrutiny committee to ensure that the voices of our members are heard and that we are part of the driving force to improve the lives of Barnsley people affected in any way by dementia.

We have updated our corporate pack to ensure that it contains relevant and up to date information for the businesses we provide them to when seeking support.

We have also been involved with the Barnsley carers' consultation event, again being instrumental in highlighting the daily challenges our members face along with their voices being heard and suggestions listened to

Future Plans

Our main priority moving forward is to be self-sufficient/less reliant on funders/funding by:

- Increasing the number of day care opening days and number of attendees.
- Working more closely with local authorities to give the people of Barnsley the services they need.
- Building up our charity shop portfolio.
- Securing statutory funding (day care contract tender being issued by the Council) which would guarantee an income.
- Employing a dedicated fundraiser to work with corporate organisations / third parties / staff / volunteers / members and their families.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that BIADS is able to meet all statutory obligations if funding is abruptly altered or in the event of winding up. It is the policy of the charity that reserves are maintained equivalent to three months' running costs and staff salaries. Based on current year expenditure this equates to approximately £108,000. The actual level of unrestricted funds at the year end was £52,384 (2021: £10,932). Although reserves have recovered from the previous financial year when the charity felt the impact of the pandemic, reserves are still below the desired level. The trustees expect the position to continue to improve in the next financial year.

Risk management

The trustees have ultimate responsibility for identifying and managing risk and are satisfied that systems are in place to mitigate risk to the organisation. Risk assessments are carried out on activities and there are sound financial procedures in place. The main risks for BIADS at this time are loss of financial support and loss of experienced staff. Our current strategy for managing these risks is to investigate more income streams, reducing over reliance on any one funder. In relation to staff, in our bids for financial support we will ensure salaries are commensurate with similar posts in other organisations and that full cost recovery is included in all bids where applicable.

Our policies and procedures are regularly reviewed in line with an on-going review plan (usually on an annual basis). All policies and procedures are ratified by the Board of Trustees. We have robust systems in place to ensure that updates are made in response to legislative, operational and funders' requirements.

Ethical behaviour underpins the way we operate, do business and treat one another. Our values determine our behaviour and we support and uphold them so they are an integral part of day to day life at BIADS. This encourages a way of working which is honest, responsible and respectful and which generates trust.

Funds in deficit

There are currently no funds in deficit.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustees' responsibilities

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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial position

The financial statements are set out in pages 12 to 21. The Statement of Financial Activities shows a deficit for the year of £27,042 (2021: a deficit of £72,476). This includes the annual depreciation charge. The total funds at the year-end stand at £125,201 (2021: £152,243). The financial position improved during the year with an increase in unrestricted reserves to a level of £52,384 (2021: £10,932).

Small company provisions

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

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed _____ Date: 26 April 2023

Peter Francis, Chair/ Director

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2022

I report on the accounts of the charity, which are set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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: 26 April 2023

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley S71 1AN

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)

YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Incoming resources						
Gifts, donations & legacies	2a	214,021	-	161	214,182	51,482
Grants received	2b	42,794	-	69,819	112,613	199,842
Income from fundraising activities	2c	34,086	-	-	34,086	34,646
Charity shop sales	2d	10,737	-	-	10,737	6,103
Service fees (Day Care)	2e	46,409	-	-	46,409	8,620
Holidays/outings income	2f	49,728	-	-	49,728	18,925
Other income	2g	11,869	-	-	11,869	10,179
Total incoming resources		409,644	-	69,980	479,624	329,797
Resources expended						
Salaries cost	7	211,288	-	90,596	301,884	259,454
Other staff costs		3,783	-	415	4,198	2,729
Rent		54,422	-	7,333	61,755	37,080
Utilities & rates		7,790	-	851	8,641	5,086
Insurance		1,737	-	-	1,737	1,875
Other premises costs		2,350	-	176	2,526	1,719
Service delivery costs		43,829	-	4,730	48,559	27,882
Volunteer expenses		1,341	-	32	1,373	429
Equipment & furniture		1,173	-	2,133	3,306	5,422
Admin expenses		17,084	-	1,101	18,185	18,615
Newsletter publication		3,427	-	-	3,427	-
Marketing & publicity		3,531	-	-	3,531	2,202
Accountancy fees	8	950	-	-	950	925
Payroll Bureau		1,476	-	-	1,476	1,132
Legal & professional fees		900	-	-	900	900
Fundraising costs		2,306	-	-	2,306	1,108
Hospitality & housekeeping		6,113	-	1,554	7,667	2,258
Bank charges		90	-	-	90	112
Loan interest/fees		3,412	-	-	3,412	4,550
Depreciation		-	27,871	-	27,871	27,429
Grant returned		-	-	2,490	2,490	-
Other expenditure		367	-	15	382	1,366
Total resources expended		367,369	27,871	111,426	506,666	402,273
Net income/(expenditure)		42,275	(27,871)	(41,446)	(27,042)	(72,476)
Total funds brought forward		10,932	79,918	61,393	152,243	224,719
Transfers between funds	13	(823)	2,202	(1,379)	-	-
Total funds carried forward	12	52,384	54,249	18,568	125,201	152,243

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

Comparative figures for each fund are shown in the notes 2 and 3 to the accounts.

The Designated Funds are the Fixed Assets held by the charity.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	11	54,249		79,918	
Total fixed assets			54,249		79,918
Current assets					
Debtors & prepayments	4	7,192		5,894	
Cash at bank and in hand		94,328		139,032	
Total current assets		101,520		144,926	
Liabilities					
Creditors:					
amounts falling due within one year	5	(30,568)		(43,447)	
Net current assets			70,952		101,479
Creditors:					
amounts falling due after one year	6		-		(29,154)
Net assets			125,201		152,243
Funds of the charity	12				
Unrestricted funds			52,384		10,932
Designated funds (Fixed Assets)			54,249		79,918
Restricted funds			18,568		61,393
Total funds			125,201		152,243

Exemption from audit

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed _____

Date: 26 April 2023

Peter Francis, Chair/ Director

1. Accounting policies

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity 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 note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

The Board of Trustees regularly review the financial situation and consider that BIADS is still a going concern despite the effects of the pandemic of 2020-21 on income, particularly day care and fundraising income. Funding successes have offset the adverse effects of the pandemic to a degree and the trustees are optimistic that the financial position will continue to improve. The charity is currently able to meet all liabilities as they fall due and no material uncertainties exist in the 12-month period following the signing of the accounts.

Given the above, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

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

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Donated goods for resale

Due to the volume and low value of donated goods for resale, they are recognised in the accounts at sales value when they are sold.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Stock

Stock held for resale is valued at the lower of cost and net realisable value. No value is assigned to donated stocks which are recognised at sales value when they are sold.

Depreciation

In accordance with the Fixed Asset policy, depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives. The rates applicable are:

Computer Equipment	- 33 $\frac{1}{3}$ % on a straight line basis
Office Equipment, Fixtures & Fittings	- 20% on a straight line basis
Leasehold Improvements	- 5% on a straight line basis or the length of the lease (whichever is the shorter period)

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the donor to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Other designated funds are established by the trustees, as appropriate, for specific projects.

Taxation

As a registered charity, BIADS is exempt from corporation tax on its charitable activities.

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2022

2. Analysis of income

	2022			2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
2a Gifts, Donations & Legacies						
Regular Donations	10,070	-	10,070	6,224	-	6,224
General Donations	62,487	-	62,487	15,064	-	15,064
Donations in Memory of	13,544	-	13,544	14,200	-	14,200
Restricted Donations (SOS Appeal)	-	-	-	-	4,513	4,513
Restricted Donations (Gardening Project)	-	161	161	-	650	650
Donations - Activities	4,664	-	4,664	-	-	-
Legacy	92,235	-	92,235	500	-	500
Day Care Donations	22,220	-	22,220	-	2,237	2,237
Gift Aid Repayment	8,801	-	8,801	8,094	-	8,094
	214,021	161	214,182	44,082	7,400	51,482
2b Grants Received						
The National Lottery Community Fund	-	25,407	25,407	-	66,324	66,324
The Henry Smith Charity	-	26,350	26,350	-	52,200	52,200
The Tudor Trust	-	-	-	20,000	2,000	22,000
Garfield Weston Foundation	40,000	-	40,000	-	-	-
HMRC - CJRS	-	-	-	17,500	-	17,500
BMBC - Covid Business Support Grant	-	-	-	34,818	-	34,818
The R Walker Charitable Trust	2,500	-	2,500	2,500	-	2,500
Shaw Lands Trust	-	-	-	1,000	1,000	2,000
Marjorie Coote Charity Fund	-	5,000	5,000	-	2,500	2,500
BMBC Stronger Communities Resilience Fund	-	9,748	9,748	-	-	-
BMBC - Monk Bretton Ward Alliance	-	3,314	3,314	-	-	-
BMBC - Other	294	-	294	-	-	-
	42,794	69,819	112,613	75,818	124,024	199,842
2c Income from fundraising						
Fundraising events	-	-	-	2,952	-	2,952
Memory plaques	-	-	-	73	-	73
General fundraising	12,903	-	12,903	5,013	-	5,013
Corporate giving	-	-	-	8,727	-	8,727
Third party giving	21,183	-	21,183	17,881	-	17,881
	34,086	-	34,086	34,646	-	34,646
2d Charity Shop Sales	10,737	-	10,737	6,103	-	6,103
2e Service Fees (Day Care)	46,409	-	46,409	8,620	-	8,620
2f Holidays & Outings	49,728	-	49,728	18,925	-	18,925
2g Other Income						
Rebates received	5,000	-	5,000	8,509	1,000	9,509
Membership fees	740	-	740	640	-	640
Dementia Directory	5,500	-	5,500	-	-	-
Miscellaneous service income	629	-	629	30	-	30
	11,869	-	11,869	9,179	1,000	10,179
Total Income	409,644	69,980	479,624	197,373	132,424	329,797

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2022

3. Analysis of expenditure by fund

	2022	2021
	£	£
Unrestricted funds:		
Salaries cost	211,288	174,657
Other staff costs	3,783	2,722
Rent	54,422	26,080
Utilities & rates	7,790	3,434
Insurance	1,737	1,608
Other premises costs	2,350	1,461
Service delivery costs	43,829	21,006
Volunteer expenses	1,341	389
Equipment	1,173	960
Admin expenses	17,084	16,276
Newsletter publication	3,427	-
Marketing & publicity	3,531	2,118
Accountancy fees	950	925
Payroll Bureau	1,476	1,132
Legal & professional fees	900	900
Loan interest	3,412	4,550
Fundraising costs	2,306	1,108
Hospitality	6,113	2,218
Other expenditure	457	1,439
	367,369	262,983
Restricted funds:		
Salaries cost	90,596	84,797
Other staff costs	415	7
Rent	7,333	11,000
Utilities & rates	851	1,652
Insurance	-	267
Other premises costs	176	258
Service delivery costs	4,730	6,876
Volunteer expenses	32	40
Equipment & furniture	2,133	4,462
Admin expenses	1,101	2,339
Marketing & publicity	-	84
Hospitality	1,554	40
Grant returned	2,490	-
Other expenditure	15	39
	111,426	111,861
Designated funds:		
Depreciation	27,871	27,429
	27,871	27,429
Total Funds	506,666	402,273

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
4. Debtors		
Trade Debtors	2,079	1,470
Other Debtors - Gift Aid Due	3,765	3,383
Prepayments	1,348	1,041
	7,192	5,894
5. Creditors: amounts falling due within one year		
PAYE & social security	4,055	4,786
Employer pension liability	1,516	2,701
Key Fund loan	-	18,196
Income received in advance	5,364	2,880
Other accruals	19,633	14,884
	30,568	43,447
6. Creditors: amounts falling due after one year		
Key Fund loan	-	29,154
	-	29,154
7. Staff costs and numbers		
Salaries cost	276,991	241,609
Social security costs	18,223	11,625
Employer pension contribution	6,670	6,220
	301,884	259,454
Average number of staff employed during the year	20	16

8. Independent examination and accountancy services

Fees payable to BCVS Services Limited for the independent examination of the charity's annual accounts were £950 (2021: £925).

BCVS Services Limited also provided a monthly payroll service during the year at a total cost of £1,476 (2021: £1,132).

9. Trustees' remuneration, benefits and expenses

There were no out of pocket expenses paid to trustees in this, or the previous financial year. There were no other payments, remuneration or benefits made to trustees during this, or the previous financial year.

10. Related party transactions

Payments in respect of rent and utility charges for the Day Care Centre, to the total of £18,979, were made to Liddy's Solicitors in the period that K Liddy was a trustee of the charity. The charity received donations from Liddy's Solicitors to the total of £17,665 in this period.

There were no other related party transactions, in this or in the previous financial year.

11. Fixed Assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
Cost				
Balance b/f - 01.10.21	117,034	23,185	12,270	152,489
Additions in year	2,202	-	-	2,202
Disposals	-	-	-	-
Balance c/f at 30.09.22	<u>119,236</u>	<u>23,185</u>	<u>12,270</u>	<u>154,691</u>
Depreciation				
Balance b/f - 01.10.21	46,136	20,265	6,170	72,571
Disposals	-	-	-	-
Charge for the year	<u>23,848</u>	<u>973</u>	<u>3,050</u>	<u>27,871</u>
Balance c/f at 30.09.22	<u>69,984</u>	<u>21,238</u>	<u>9,220</u>	<u>100,442</u>
Net Book Value at 30.09.22	<u>49,252</u>	<u>1,947</u>	<u>3,050</u>	<u>54,249</u>
Net Book Value at 30.09.21	<u>70,898</u>	<u>2,920</u>	<u>6,100</u>	<u>79,918</u>

All fixed assets are considered to be for direct charitable purposes.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2022

12. Movements in funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted Funds					
Total Unrestricted funds	10,932	409,644	(367,369)	(823)	52,384
	10,932	409,644	(367,369)	(823)	52,384
Designated Funds					
Fixed Assets	79,918	-	(27,871)	2,202	54,249
	79,918	-	(27,871)	2,202	54,249
Restricted Funds					
The National Lottery Community Fund (19-22)	32,182	-	(31,355)	(827)	-
The National Lottery Community Fund (22-24)	-	25,407	(12,210)	-	13,197
The Henry Smith Charity	24,417	26,350	(52,215)	1,448	-
Gardening Project	557	161	(347)	-	371
The Tudor Trust	2,000	-	-	(2,000)	-
BMBC Resilience Fund	-	9,748	(9,748)	-	-
Monk Bretton Ward Alliance	-	3,314	(3,314)	-	-
Marjorie Coote Charity Fund	-	5,000	-	-	5,000
Restricted Donations (Day Care)	2,237	-	(2,237)	-	-
	61,393	69,980	(111,426)	(1,379)	18,568
Total Funds	152,243	479,624	(506,666)	-	125,201

13. Fund transfers

	General Fund £	National Lottery Fund £	Henry Smith £	Tudor Trust £	Fixed Assets £
Management & overheads	8,930	(3,330)	(3,600)	(2,000)	-
Funds for Fixed Asset purchases	(2,202)	-	-	-	2,202
Contribution from General Fund	(7,551)	2,503	5,048	-	-
	(823)	(827)	1,448	(2,000)	2,202

14. Restricted funds

The charity administered the following restricted funds during the year:

The National Lottery Community Fund – grants to fund the Dementia Hope project which will fund the salaries of three part-time activities coordinators. The budget will also cover general running expenses, training, travel, consultancy and advice, volunteer expenses, marketing, activities equipment and overheads.

The Henry Smith Charity - a 3 year grant to fund the Carer Support Service.

Gardening Project - small grants and donations for the gardening project.

The Tudor Trust – a grant to support staff and volunteer well-being.

BMBC Resilience Fund – A grant from the Stronger Communities Resilience and Recovery Fund, to cover staff costs to allow the continuation of activities.

Monk Bretton Ward Alliance– funding for the Monk Bretton Café.

Marjorie Coote Charity Fund – a grant restricted for the purchase of equipment for the Day Centre multi-sensory room.

Donations (Day Care Centre) – restricted funding for the development and running of the Centre.

Accounts

Company Number. 07362470 (England and Wales)

Registered Charity Number. 1140201

**BARNSLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA
SUPPORT (BIADS)**

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2021

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2021

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BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2021

Full name:	Barnsley Independent Alzheimer's and Dementia Support (BIADS)
Registered Charity Number:	1140201
Registered Company Number:	07362470
Registered Office & Principal Address:	BIADS' Dementia Support Centre Joseph Exley House Dean Street Barnsley S70 6EX
Trustees & Directors:	Anne Ackers Peter Begent - <i>appointed 20/10/2021</i> James Burgess David Coupland Peter Francis Steven Green - <i>resigned 18/08/2021</i> Susan Haughton Joseph Hayward - <i>resigned 18/08/2021</i> Kevin Liddy - <i>appointed 16/02/2022</i> Peter Moody Lisa Phelan - <i>resigned 18/05/2022</i> Malcolm Yaxley Price - <i>appointed 16/03/2022</i> Jake Rollin Sara White Neil Wright
Chairperson:	Peter Francis
Vice Chairperson:	Lisa Phelan
Treasurer:	Anne Ackers
Bankers:	Cooperative Bank plc 11 Peel Square Barnsley S70 2QT
Independent Examiner:	Angela Hayes Community Accountant BCVS Services Limited Priory Campus Lundwood Barnsley S71 5PN

The trustees present their report and financial statements of the charity for the period 01 October 2020 to 30 September 2021.

Structure, governance and management

Barnsley Independent Alzheimer's and Dementia Support (BIADS) is a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association. The company has no share capital and the liability of each member in the event of winding-up, is limited to a sum not exceeding £1. The affairs of the charity are managed by the Board of Trustees who may exercise all powers of the charity and who have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. To become a trustee a person must be aged 18 years or over and must be either recommended by the trustees or nominated for election by a member of the charity. Every trustee must sign a declaration of willingness to act as a trustee of the charity before he or she is eligible to vote at any meetings of the trustees.

The trustees may at any time co-opt any individual duly qualified to be appointed as trustee to fill a vacancy in their number but the co-opted trustee holds office only until the next AGM.

The trustees who have served throughout the year and to the date of signing of these accounts are listed on page 3.

Trustee training and induction

Training for existing trustees is provided in-house as appropriate with details of external training events given to the Board at their meetings.

Related parties

The trustees consider that there are no related parties to the charity.

Charitable aims and objectives

The objectives of the charity are:

- to relieve the needs of people and their families, friends and carers within the boundaries of Barnsley Metropolitan Borough Council, suffering from all types of dementia and its effects by the provision of emotional and practical support, advice, education and information and by raising public awareness of the said conditions.
- to provide, or assist in the provision of, facilities and social activities for recreation and leisure time occupation of people suffering from all types of dementia and their families, friends and carers in the interests of social welfare with the object of improving their conditions of life.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission and the public health guidance regarding COVID 19 published by the Government. This is alongside the ideas, suggestions and service developments made by our members, volunteers and staff.

BIADS is a local independent charity which was set up in 2010 to offer support to the estimated 3,000 people in Barnsley affected by dementia, their informal carers, families and friends.

Supported by staff, members and a growing team of volunteers we offer a variety of services for people with dementia, for couples where one person has dementia and for carers.

The financial year from October 2020 to September 2021 began with a great deal of uncertainty. We were in the middle of a pandemic with government regulations and advice constantly changing, sometimes on a daily basis. Although the furlough scheme had supported us in keeping staff employed, when this ended, to safeguard the charity and after much discussion, we made the difficult decision to make the day care staff redundant in October. At this time there was no prospect of reopening any of our centres and day care was the only service we could not provide in a different way. Two of the day care staff remained with us covering carer support and activity secondments.

As it became clear that things were not going to return to normal quickly, we continued to adapt and develop our services to ensure that all our members were supported during this challenging time. Our staff continued to contact all our members by telephone and our volunteers continued to provide additional calls to ensure we could identify and provide support should any issues arise. Carer support groups, activities and yoga sessions for our members remained on line.

We designed and sent out activity packs to members including things for members and people with dementia to do together and also on their own. These were themed around occasions such as Halloween, Christmas and Easter. In addition we designed and sent out advent calendars letting members know we were thinking about them and including the message 'thinking of you at Christmastime and looking forward to seeing you in 2021'.

We continued to utilise Zoom and Skype to keep in touch with staff and Board members and as not all our members had computers or internet access we successfully applied for funding to purchase 20 Samsung tablets, including internet access, to loan to our members. We arranged training with our local digital champions team to give members the confidence to use the equipment.

When lockdown restrictions eased we delivered food parcels, provided by Crossroads, and began 'garden visits' to help ease the isolation our members were feeling. Unfortunately with the ever changing guidance these had to cease due to a further lockdown being put in place. Staff continued to work from home and a 24 hour helpline number was provided so that members had a contact available whenever they needed one.

By March 2021 it appeared that some restrictions may be eased, so alongside continuing to maintain telephone contact with members, steps were put in place to ensure that we would be ready to reopen when advised it was safe to do so. Our main priority was to ensure that we reopened safely for everyone so this involved following government recommendations to the letter by completing risk assessments for individual premises, ordering screens, sanitiser, lateral flow tests, looking at one way systems etc. We wanted to be ready to re-open as soon as the government said we could and we knew how important it was for our members.

During lockdown our fantastic volunteers began creating our sensory garden and also painted the reception area at Joseph Exley House, again to make sure that we were ready to reopen for our members.

In April we reopened our charity shop and at long last we were also able to reopen our day care centre, both on reduced hours. A day care manager was recruited and we were all excited about the coming months and the possibility of restarting all our services and meeting our members again face to face.

We began our phased reopening at Joseph Exley House in June and initially offered drop in cafes by invitation to ensure we could adhere to social distancing guidelines and could confidently say we had made our centre as safe as we possibly could. We asked members and staff to take lateral flow tests before attending and staggered entrance and exit times to add an extra level of safety.

We slowly reintroduced other services, whilst being mindful of government information and advice and were finally able to celebrate our 10th birthday just after we turned 11 with a fantastic party at Shaw Lane sports club.

With things finally back to the new 'normal' we held a social at Shaw Lane in August, a day trip to Scarborough Fair in September and our first BIADS' holiday in almost two years to Fleetwood.

We would like to thank the National Lottery and Henry Smith Charity for allowing us to adapt the use of the funding they have given us. Of course, we continued to seek funding wherever we could knowing that all charities were seeking the same pots of money.

By the end of this financial year, we are still feeling the effects of COVID, and although our fundraising has been affected we are grateful for the support we have received from companies, third parties and individuals.

Overall we feel that we have responded to the challenges of the pandemic as well as we could. The next financial year will present more challenges as we hope to get back to supporting the people of Barnsley who are affected by dementia.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that BIADS is able to meet all statutory obligations if funding is abruptly altered or in the event of winding up. It is the policy of the charity that reserves are maintained equivalent to three months' running costs and staff salaries. Based on current year expenditure this equates to approximately £88k. The actual level of unrestricted funds at the year end was £10,932 (2020: £74,901). This is significantly below the desired level as reserves fell during the year due to the impact of the pandemic. The trustees expect the position to improve in the next financial year.

Risk management

The trustees have ultimate responsibility for identifying and managing risk and are satisfied that systems are in place to mitigate risk to the organisation. Risk assessments are carried out on activities and there are sound financial procedures in place. The main risks for BIADS at this time are loss of financial support and loss of experienced staff. Our current strategy for managing these risks is to investigate more income streams, reducing over reliance on any one funder. In relation to staff, in our bids for financial support we will ensure salaries are commensurate with similar posts in other organisations and that full cost recovery is included in all bids where applicable.

Our policies and procedures are regularly reviewed in line with an on-going review plan (usually on an annual basis). All policies and procedures are ratified by the Board of Trustees. We have robust systems in place to ensure that updates are made in response to legislative, operational and funders' requirements.

Ethical behaviour underpins the way we operate, do business and treat one another. Our values determine our behaviour and we support and uphold them so they are an integral part of day to day life at BIADS. This encourages a way of working which is honest, responsible and respectful and which generates trust.

Funds in deficit

There are currently no funds in deficit.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustees' responsibilities

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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial position

The financial statements are set out in pages 10 to 19. The Statement of Financial Activities shows a deficit for the year of £72,476 (2020: a surplus of £37,997). The total funds at the year-end stand at £152,243 (2020: £224,719). Unrestricted funds fell during the year to £10,932 which is well below the desired level. Reserves were needed to cover the loss of income due to the impacts of the pandemic and are expected to recover as the charity resumes normal activities.

Small company provisions

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

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed



Date: 23 June 2022

Peter Francis, Chair/ Director

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2021

I report on the accounts of the charity, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a qualified member of the Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

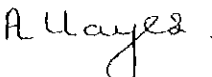
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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: 23 June 2022

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road, Lundwood
Barnsley S71 5PN

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)

YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	Note	£	£	£	£	£
Incoming resources						
Gifts, donations & legacies	2a	44,082	-	7,400	51,482	111,873
Grants received	2b	75,818	-	124,024	199,842	306,472
Income from fundraising activities	2c	34,646	-	-	34,646	31,785
Charity shop sales	2d	6,103	-	-	6,103	4,727
Day Care service fees	2e	8,620	-	-	8,620	4,900
Holidays/outings income	2f	18,925	-	-	18,925	19,714
Other income	2g	9,179	-	1,000	10,179	4,515
Total incoming resources		197,373	-	132,424	329,797	483,986
Resources expended						
Salaries cost	7	174,657	-	84,797	259,454	298,348
Other staff costs		2,722	-	7	2,729	4,298
Rent		26,080	-	11,000	37,080	37,080
Utilities & rates		3,434	-	1,652	5,086	9,450
Insurance		1,608	-	267	1,875	1,275
Other premises costs		1,461	-	258	1,719	3,923
IT & website costs		-	-	-	-	-
Service delivery costs		21,006	-	6,876	27,882	27,524
Volunteer expenses		389	-	40	429	1,575
Equipment & PPE		960	-	4,462	5,422	2,694
Admin expenses		16,276	-	2,339	18,615	13,370
Marketing & publicity		2,118	-	84	2,202	9,131
Accountancy fees	8	925	-	-	925	895
Payroll Bureau		1,132	-	-	1,132	1,434
Legal & professional fees		900	-	-	900	-
Fundraising costs		1,108	-	-	1,108	1,469
Hospitality & housekeeping		2,218	-	40	2,258	5,428
Bank charges		112	-	-	112	80
Loan interest/fees		4,550	-	-	4,550	4,971
Depreciation		-	27,429	-	27,429	22,927
Other expenditure		1,327	-	39	1,366	117
Total resources expended		262,983	27,429	111,861	402,273	445,989
Net income/(expenditure)		(65,610)	(27,429)	20,563	(72,476)	37,997
Total funds brought forward		74,901	84,778	65,040	224,719	186,722
Transfers between funds	13	1,641	22,569	(24,210)	-	-
Total funds carried forward	12	10,932	79,918	61,393	152,243	224,719

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

Comparative figures for each fund are shown in the notes 2 and 3 to the accounts.

The Designated Funds are the Fixed Assets held by the charity.

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	11	79,918		84,778	
Total fixed assets			79,918		84,778
Current assets					
Debtors & prepayments	4	5,894		3,750	
Cash at bank and in hand		139,032		216,066	
Total current assets		144,926		219,816	
Liabilities					
Creditors:					
amounts falling due within one year	5	(43,447)		(36,708)	
Net current assets			101,479		183,108
Creditors:					
amounts falling due after one year	6		(29,154)		(43,167)
Net assets			152,243		224,719
Funds of the charity	12				
Unrestricted funds			10,932		74,901
Designated funds (Fixed Assets)			79,918		84,778
Restricted funds			61,393		65,040
Total funds			152,243		224,719

Exemption from audit

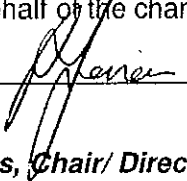
For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 

Date: 23 June 2022

Peter Francis, Chair/ Director

1. Accounting policies

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity 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 note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

The Board of Trustees regularly review the financial situation and consider that BIADS is still a going concern despite the effects of the pandemic on income, particularly day care and fundraising income. Funding successes have offset the adverse effects of the pandemic to a degree and the trustees are optimistic that income will return to normal levels. The charity is currently able to meet all liabilities as they fall due and no material uncertainties exist in the 12-month period following the signing of the accounts.

Given the above, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

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

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Donated goods for resale

Due to the volume and low value of donated goods for resale, they are recognised in the accounts at sales value when they are sold.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Stock

Stock held for resale is valued at the lower of cost and net realisable value. No value is assigned to donated stocks which are recognised at sales value when they are sold.

Depreciation

In accordance with the Fixed Asset policy, depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives. The rates applicable are:

Computer Equipment	- 33 $\frac{1}{3}$ % on a straight line basis
Office Equipment, Fixtures & Fittings	- 20% on a straight line basis
Leasehold Improvements	- 5% on a straight line basis or the length of the lease (whichever is the shorter period)

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the donor to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Other designated funds are established by the trustees, as appropriate, for specific projects.

Taxation

As a registered charity, BIADS is exempt from corporation tax on its charitable activities.

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2021

2. Analysis of income

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2a Gifts, Donations & Legacies						
Regular Donations	6,224	-	6,224	4,970	-	4,970
General Donations	15,064	-	15,064	35,838	-	35,838
Donations in Memory of	14,200	-	14,200	13,825	-	13,825
Restricted Donations (SOS Appeal)	-	4,513	4,513	-	6,580	6,580
Restricted Donations (Gardening Project)	-	650	650	-	-	-
Legacy	500	-	500	7,843	-	7,843
Day Care Donations	-	2,237	2,237	-	31,545	31,545
Gift Aid Repayment	8,094	-	8,094	11,272	-	11,272
	<u>44,082</u>	<u>7,400</u>	<u>51,482</u>	<u>73,748</u>	<u>38,125</u>	<u>111,873</u>
2b Grants Received						
The National Lottery Community Fund	-	66,324	66,324	-	65,986	65,986
The Henry Smith Charity	-	52,200	52,200	-	51,700	51,700
Key Fund	-	-	-	-	19,500	19,500
The Tudor Trust	20,000	2,000	22,000	30,000	-	30,000
Garfield Weston Foundation	-	-	-	40,000	-	40,000
HMRC - CJRS	17,500	-	17,500	51,176	-	51,176
BMBC - Covid Business Support Grant	34,818	-	34,818	25,000	-	25,000
BMBC - Day Care	-	-	-	-	4,260	4,260
S Yorkshire Community Foundation	-	-	-	5,000	1,350	6,350
The Charles & Elsie Sykes Trust	-	-	-	-	3,000	3,000
The R Walker Charitable Trust	2,500	-	2,500	-	-	-
Shaw Lands Trust	1,000	1,000	2,000	1,500	-	1,500
Sheffield Mutual Friendly Society	-	2,500	2,500	-	-	-
Direct Line	-	-	-	5,000	-	5,000
Thurnscoe Relief Fund	-	-	-	500	-	500
Monk Bretton Ward Alliance/TUC	-	-	-	-	2,500	2,500
	<u>75,818</u>	<u>124,024</u>	<u>199,842</u>	<u>158,176</u>	<u>148,296</u>	<u>306,472</u>
2c Income from fundraising						
Fundraising events	2,952	-	2,952	2,095	-	2,095
Memory plaques	73	-	73	-	-	-
General fundraising	5,013	-	5,013	8,091	-	8,091
Corporate giving	8,727	-	8,727	1,050	-	1,050
Third party giving	17,881	-	17,881	20,549	-	20,549
	<u>34,646</u>	<u>-</u>	<u>34,646</u>	<u>31,785</u>	<u>-</u>	<u>31,785</u>
2d Charity Shop Sales	<u>6,103</u>	<u>-</u>	<u>6,103</u>	<u>4,727</u>	<u>-</u>	<u>4,727</u>
2e Service Fees	<u>8,620</u>	<u>-</u>	<u>8,620</u>	<u>4,900</u>	<u>-</u>	<u>4,900</u>
2f Holidays & Outings	<u>18,925</u>	<u>-</u>	<u>18,925</u>	<u>19,714</u>	<u>-</u>	<u>19,714</u>
2g Other Income						
Rebates received	8,509	1,000	9,509	4,000	-	4,000
Membership fees	640	-	640	515	-	515
Miscellaneous income	30	-	30	-	-	-
	<u>9,179</u>	<u>1,000</u>	<u>10,179</u>	<u>4,515</u>	<u>-</u>	<u>4,515</u>
Total Income	<u>197,373</u>	<u>132,424</u>	<u>329,797</u>	<u>297,565</u>	<u>186,421</u>	<u>483,986</u>

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2021

3. Analysis of expenditure by fund

	2021	2020
	£	£
Unrestricted funds:		
Salaries cost	174,657	199,528
Other staff costs	2,722	3,081
Rent	26,080	25,380
Utilities & rates	3,434	7,467
Insurance	1,608	1,275
Premises repairs & maintenance	1,461	3,923
Service delivery costs	21,006	23,115
Volunteer expenses	389	1,036
Equipment	960	2,599
Admin expenses	16,276	11,817
Marketing & publicity	2,118	9,131
Accountancy fees	925	895
Payroll Bureau	1,132	1,434
Legal & professional fees	900	-
Loan interest	4,550	4,971
Fundraising costs	1,108	1,469
Hospitality	2,218	4,600
Other expenditure	1,439	192
	<u>262,983</u>	<u>301,913</u>
Restricted funds:		
Salaries cost	84,797	98,820
Other staff costs	7	1,217
Rent	11,000	11,700
Utilities & rates	1,652	1,983
Insurance	267	-
Premises repairs & maintenance	258	-
Service delivery costs	6,876	4,409
Volunteer expenses	40	539
Equipment	4,462	95
Admin expenses	2,339	1,553
Marketing & publicity	84	-
Hospitality	40	828
Other expenditure	39	5
	<u>111,861</u>	<u>121,149</u>
Designated funds:		
Depreciation	27,429	22,927
	<u>27,429</u>	<u>22,927</u>
Total Funds	<u>402,273</u>	<u>445,989</u>

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
4. Debtors		
Trade Debtors	1,470	-
Other Debtors - Gift Aid Due	3,383	2663
Prepayments	1,041	1,087
	<u>5,894</u>	<u>3,750</u>
5. Creditors: amounts falling due within one year		
PAYE & social security	4,786	3,472
Employer pension liability	2,701	1,504
Key Fund Loan	18,196	14,000
Deferred income	2,880	-
Other accruals	14,884	17,732
	<u>43,447</u>	<u>36,708</u>
6. Creditors: amounts falling due after one year		
Key Fund Loan	29,154	43,167
	<u>29,154</u>	<u>43,167</u>
7. Staff costs and numbers		
Salaries cost	241,609	280,541
Social security costs	11,625	11,660
Employer pension contribution	6,220	6,147
	<u>259,454</u>	<u>298,348</u>
Average number of staff employed during the year	16	19

8. Independent examination and accountancy services

Fees payable to BCVS Services for the independent examination of the charity's annual accounts were £925 (2020: £895).

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2021

9. Trustees' remuneration, benefits and expenses

There were no out of pocket expenses paid to trustees in this financial year. (2020: £77 paid to 1 trustee). There were no other payments, remuneration or benefits made to trustees during this, or the previous financial year.

10. Related party transactions

There were no related party transactions, in this or in the previous accounting period.

11. Fixed Assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
Cost				
Balance b/f - 01.10.20	103,615	23,185	3,120	129,920
Additions in year	13,419	-	9,150	22,569
Disposals	-	-	-	-
Balance c/f at 30.09.21	<u>117,034</u>	<u>23,185</u>	<u>12,270</u>	<u>152,489</u>
Depreciation				
Balance b/f - 01.10.20	22,730	19,292	3,120	45,142
Disposals	-	-	-	-
Charge for the year	<u>23,406</u>	<u>973</u>	<u>3,050</u>	<u>27,429</u>
Balance c/f at 30.09.21	<u>46,136</u>	<u>20,265</u>	<u>6,170</u>	<u>72,571</u>
Net Book Value at 30.09.21	<u>70,898</u>	<u>2,920</u>	<u>6,100</u>	<u>79,918</u>
Net Book Value at 30.09.20	<u>80,885</u>	<u>3,893</u>	<u>-</u>	<u>84,778</u>

All fixed assets are considered to be for direct charitable purposes.

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2021

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted Funds					
Total Unrestricted funds	74,901	197,373	(262,983)	1,641	10,932
	<u>74,901</u>	<u>197,373</u>	<u>(262,983)</u>	<u>1,641</u>	<u>10,932</u>
Designated Funds					
Fixed Assets	84,778	-	(27,429)	22,569	79,918
	<u>84,778</u>	<u>-</u>	<u>(27,429)</u>	<u>22,569</u>	<u>79,918</u>
Restricted Funds					
The National Lottery Community Fund	36,452	66,324	(52,952)	(17,642)	32,182
The Henry Smith Charity	26,361	52,200	(50,076)	(4,068)	24,417
Gardening Project	-	5,150	(5,093)	500	557
The Tudor Trust	-	2,000	-	-	2,000
The Charles and Elsie Sykes Trust	3,000	-	-	(3,000)	-
Monk Bretton Ward Alliance (TUC)	3,740	-	(3,740)	-	-
Restricted Donations (Day Care)	-	2,237	-	-	2,237
SOS Appeal (Carer Support)	(4,513)	4,513	-	-	-
	<u>65,040</u>	<u>132,424</u>	<u>(111,861)</u>	<u>(24,210)</u>	<u>61,393</u>
Total Funds	<u>224,719</u>	<u>329,797</u>	<u>(402,273)</u>	<u>-</u>	<u>152,243</u>

13. Fund transfers

	General Fund £	National Lottery £	Henry Smith £	Charles & Elsie £	Gardening Project £	Fixed Assets £
Management & overheads	12,060	(7,992)	(4,068)	-	-	-
Gardening project	(500)	-	-	-	500	-
Funds for Fixed Asset purchases	(9,919)	(9,650)	-	(3,000)	-	22,569
	<u>1,641</u>	<u>(17,642)</u>	<u>(4,068)</u>	<u>(3,000)</u>	<u>500</u>	<u>22,569</u>

14. Restricted funds

The charity administered the following restricted funds during the year:

The National Lottery Community Fund – a three year grant to fund the Dementia Hope project which will fund the salaries of three part-time activities coordinators. The budget will also fund recruitment, general running expenses, training, travel, consultancy and advice, volunteer expenses, marketing, activities equipment and overheads.

The Henry Smith Charity - a 3 year grant to fund the Carer Support Service.

Gardening Project - small grants and donations for the gardening project.

The Tudor Trust – a grant to support staff and volunteer well-being.

The Charles and Elsie Sykes Trust – a grant for the purchase of equipment for the Day Care Centre.

Monk Bretton Ward Alliance (TUC) – funding for the Monk Bretton Café.

Donations (Day Care Centre) – restricted funding for the development and running of the Centre.

SOS Appeal (Save our Service – Carer Support) - donations received towards the cost of running the carer support project.

Accounts

Company Number. 07362470 (England and Wales)

Registered Charity Number. 1140201

**BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA
SUPPORT (BIADS)**

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2020

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2020

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BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2020

Full name: Barnsley Independent Alzheimer's and Dementia Support (BIADS)

Registered Charity Number: 1140201

Registered Company Number: 07362470

Registered Office & Principal Address: BIADS' Dementia Support Centre
Joseph Exley House
Dean Street
Barnsley
S70 6EX

Trustees & Directors: Anne Ackers
James Burgess
David Coupland
Peter Francis
Steven Green - *appointed 16/10/2019*
Susan Houghton
Joseph Hayward
Peter Moody
Lisa Phelan
Jake Rollin
Lynnette Webber
Neil Wright - *appointed 15/01/2020*
Sara White - *appointed 15/01/2020*

Chairperson: Peter Francis

Vice Chairperson: Lisa Phelan

Treasurer: Anne Ackers

Bankers: Cooperative Bank plc
11 Peel Square
Barnsley
S70 2QT

Independent Examiner: Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Lundwood
Barnsley
S71 5PN

The trustees present their report and financial statements of the charity for the period 01 October 2019 to 30 September 2020.

Structure, governance and management

Barnsley Independent Alzheimer's and Dementia Support (BIADS) is a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association. The company has no share capital and the liability of each member in the event of winding-up, is limited to a sum not exceeding £1. The affairs of the charity are managed by the Board of Trustees who may exercise all powers of the charity and who have control of the charity's property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. To become a trustee a person must be aged 18 years or over and must be either recommended by the trustees or nominated for election by a member of the charity. Every trustee must sign a declaration of willingness to act as a trustee of the charity before he or she is eligible to vote at any meetings of the trustees.

The trustees may at any time co-opt any individual duly qualified to be appointed as trustee to fill a vacancy in their number but the co-opted trustee holds office only until the next AGM.

The trustees who have served throughout the year and to the date of signing of these accounts are listed on page 3.

Trustee training and induction

Training for existing trustees is provided in-house as appropriate with details of external training events given to the Board at their meetings.

Related parties

The trustees consider that there are no related parties to the charity.

Charitable aims and objectives

The objectives of the charity are:

- to relieve the needs of people and their families, friends and carers within the boundaries of Barnsley Metropolitan Borough Council, suffering from all types of dementia and its effects by the provision of emotional and practical support, advice, education and information and by raising public awareness of the said conditions.
- to provide, or assist in the provision of, facilities and social activities for recreation and leisure time occupation of people suffering from all types of dementia and their families, friends and carers in the interests of social welfare with the object of improving their conditions of life.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. This is alongside the ideas, suggestions and service developments made by our members, volunteers and staff.

BIADS is a local, independent charity which was set up in 2010 to offer support to the estimated 3,000 people of Barnsley affected by dementia, their informal carers, families and friends.

Supported by staff members and a growing team of volunteers we offer a variety of services for people with dementia, for couples where one person has dementia and for carers.

The financial year from October 2019 to September 2020 started off well. 2020 was expected to be a great year for BIADS with our Day Care Centre finally opening for business and we planned to celebrate our 10th birthday in June 2020 in style.

Our Day Centre did open mid-February and was starting to up the number of people attending. We had an official opening on March 13th at the Centre with lots of invited guests as we were so proud to show off the Centre and introduce the new staff.

By the following week COVID-19 was becoming more of a threat and we had to quickly reassess our service provision. As of 16th March 2020 we decided to suspend all services and spent the rest of that week consulting with staff and planning how to keep in touch with our members.

At that point none of us had any idea how long this situation would last – safe to say no one expected it to last as long as it has.

Zoom and Skype became the way we kept in touch with staff and Board members and we kept reviewing the government guidance looking for some hope of returning 'back to normal'. Sadly, each time we made plans something else happened to prevent us moving forward and we had to cancel long awaited holidays, day trips and parties, including our 10th birthday party set for 5th June.

As it became clearer that service provision was not going to return to normal quickly we had to adapt and develop what we were able to do. As previously mentioned, all our staff were assigned members to ring and it became very clear that this was a lifeline for them. We included all our members in this – not just those caring at home.

As our volunteers were also in lockdown we set up a befriending phone service so that volunteers could ring members and give some extra support – again this was very well received.

Some services were transferred to Zoom such as yoga, carer support groups, activities etc. but this presented its own problems as many of our members hadn't access to the internet.

To put it in a nutshell, we did what we could in any way that we could but we know that our members have had a very difficult time through not being able to see their friends at our centres. We cannot wait for normal service to be resumed!

We would like to thank the National Lottery and Henry Smith Charity for allowing us to adapt the use of the funding they have given us. Of course, we continued to seek funding wherever we could knowing that all charities were seeking the same pots of money.

Fund raising was decimated as events could not be organised. The expected income from day care did not materialise so our plan of that income supporting our other services will not happen in this financial year but we have high hopes for 2020/21.

Overall we feel that we have responded to the challenges of the pandemic as well as we could. The next financial year will present more challenges as we hope to get back to supporting the people of Barnsley who are affected by dementia.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that BIADS is able to meet all statutory obligations if funding is abruptly altered or in the event of winding up. It is the policy of the charity that reserves are maintained equivalent to three months' running costs and staff salaries. Based on current year expenditure this equates to approximately £100k. The actual level of unrestricted funds at the year end was £74,901 (2019: £134,093). This is below the desired level as reserves fell during the year due to the impact of the pandemic. The trustees expect the position to improve in the next financial year.

Risk management

The trustees have ultimate responsibility for identifying and managing risk and are satisfied that systems are in place to mitigate risk to the organisation. Risk assessments are carried out on activities and there are sound financial procedures in place. The main risks for BIADS at this time are loss of financial support and loss of experienced staff. Our current strategy for managing these risks is to investigate more income streams, reducing over reliance on any one funder. In relation to staff, in our bids for financial support we will ensure salaries are commensurate with similar posts in other organisations and that full cost recovery is included in all bids where applicable.

Our policies and procedures are regularly reviewed in line with an on-going review plan (usually on an annual basis). All policies and procedures are ratified by the Board of Trustees. We have robust systems in place to ensure that updates are made in response to legislative, operational and funders' requirements.

Ethical behaviour underpins the way we operate, do business and treat one another. Our values determine our behaviour and we support and uphold them so they are an integral part of day to day life at BIADS. This encourages a way of working which is honest, responsible and respectful and which generates trust.

Funds in deficit

The restricted SOS Carer's Support Appeal stands in deficit at the year end. The deficit has arisen due to a gap in grant funding for the service in previous years. This is considered to be a temporary position, donations are expected to continue to clear the deficit. Grant funding has been secured to cover costs of the service for the next 2 years.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

Statement of trustees' responsibilities

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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial position

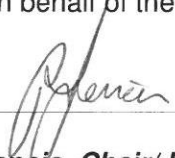
The financial statements are set out in pages 9 to 18. The Statement of Financial Activities shows a surplus for the year of £37,997 (2019: a surplus of £27,838). The total funds at the year-end stand at £224,719 (2019: £186,722). Unrestricted funds fell during the year to £74,901 (2019: £134,093).

Small company provisions

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

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed  Date: 23 June 2021

Peter Francis, Chair/ Director

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2020

I report on the accounts of the charity, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a qualified member of the Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

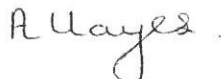
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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: 23 June 2021

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road, Lundwood
Barnsley S71 5PN

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Incoming resources						
Gifts, donations & legacies	2a	73,748	-	38,125	111,873	72,766
Grants received	2b	158,176	-	148,296	306,472	139,735
Income from fundraising activities	2c	31,785	-	-	31,785	71,977
Charity shop sales	2d	4,727	-	-	4,727	11,369
Service fees	2e	4,900	-	-	4,900	-
Holidays/outings income	2f	19,714	-	-	19,714	17,692
Other income	2g	4,515	-	-	4,515	4,098
Total incoming resources		297,565	-	186,421	483,986	317,637
Resources expended						
Salaries cost	7	199,528	-	98,820	298,348	170,344
Other staff costs		3,081	-	1,217	4,298	4,386
Rent & rates		25,380	-	11,700	37,080	37,040
Utilities		7,467	-	1,983	9,450	8,873
Insurance		1,275	-	-	1,275	591
Other premises costs		3,923	-	-	3,923	4,286
IT & website costs		-	-	-	-	5,682
Service delivery costs		23,115	-	4,409	27,524	31,815
Volunteer expenses		1,036	-	539	1,575	1,404
Equipment		2,599	-	95	2,694	3,229
Admin expenses		11,817	-	1,553	13,370	6,454
Newsletter publication		-	-	-	-	2,110
Marketing & publicity		9,131	-	-	9,131	756
Accountancy fees	8	895	-	-	895	895
Payroll Bureau		1,434	-	-	1,434	-
Legal & professional fees		-	-	-	-	540
Fundraising costs		1,469	-	-	1,469	1,145
Hospitality & housekeeping		4,600	-	828	5,428	4,673
Bank charges		80	-	-	80	-
Loan interest/fees		4,971	-	-	4,971	-
Depreciation		-	22,927	-	22,927	4,696
Other expenditure		112	-	5	117	880
Total resources expended		301,913	22,927	121,149	445,989	289,799
Net income/(expenditure)		(4,348)	(22,927)	65,272	37,997	27,838
Total funds brought forward		134,093	9,256	43,373	186,722	158,884
Transfers between funds	13	(54,844)	98,449	(43,605)	-	-
Total funds carried forward	12	74,901	84,778	65,040	224,719	186,722

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

Comparative figures for each fund are shown in the notes 2 and 3 to the accounts.

BARNESLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	11	84,778		9,256	
Total fixed assets			84,778		9,256
Current assets					
Debtors & prepayments	4	3,750		6,944	
Cash at bank and in hand		216,066		182,741	
Total current assets		219,816		189,685	
Liabilities					
Creditors:					
amounts falling due within one year	5	(36,708)		(12,219)	
Net current assets			183,108		177,466
Creditors:					
amounts falling due after one year	6		(43,167)		
Net assets			224,719		186,722
Funds of the charity	12				
Unrestricted funds			74,901		134,093
Designated funds			84,778		9,256
Restricted funds			65,040		43,373
Total funds			224,719		186,722

Exemption from audit

For the year ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

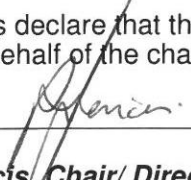
Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed  _____

Date: 23 June 2021

Peter Francis, Chair/ Director

1. Accounting policies

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity 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 note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2015 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

After a meeting at the year end to review BIADS' financial situation, the Board of Trustees consider that BIADS is still a going concern despite the effects of the pandemic on income, particularly day care and fundraising income. Funding successes have offset the adverse effects of the pandemic to a degree and we hope that as lockdown eases income will return to normal levels. We do appreciate that income from corporate partners may continue to be affected as they struggle to get back to business. This situation will be monitored ongoing as an agenda item at Board meetings.

Given the above, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

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

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Donated goods for resale

Due to the volume and low value of donated goods for resale, they are recognised in the accounts at sales value when they are sold.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Stock

Stock held for resale is valued at the lower of cost and net realisable value. No value is assigned to donated stocks which are recognised at sales value when they are sold.

Depreciation

In accordance with the Fixed Asset policy, depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives. The rates applicable are:

Computer Equipment	- 33 $\frac{1}{3}$ % on a straight line basis
Office Equipment, Fixtures & Fittings	- 20% on a straight line basis
Leasehold Improvements	- 5% on a straight line basis or the length of the lease (whichever is the shorter period)

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the donor to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Other designated funds are established by the trustees, as appropriate, for specific projects.

Taxation

As a registered charity, BIADS is exempt from corporation tax on its charitable activities.

BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2020

2. Analysis of income

	2020			2019		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
2a Gifts, Donations & Legacies						
Regular Donations	4,970	-	4,970	4,937	-	4,937
General Donations	35,838	-	35,838	41,805	-	41,805
Donations in Memory of	13,825	-	13,825	-	-	-
Restricted Donations (SOS Appeal)	-	6,580	6,580	-	8,678	8,678
Legacy	7,843	-	7,843	-	-	-
Day Care Donations	-	31,545	31,545	5,540	-	5,540
Gift Aid Repayment	11,272	-	11,272	11,806	-	11,806
	73,748	38,125	111,873	64,088	8,678	72,766
2b Grants Received						
The National Lottery Community Fund	-	65,986	65,986	-	65,651	65,651
The Henry Smith Charity	-	51,700	51,700	-	25,850	25,850
Key Fund	-	19,500	19,500	-	-	-
Making Space	-	-	-	-	998	998
Coalfields Regeneration Trust	-	-	-	-	9,736	9,736
The Tudor Trust	30,000	-	30,000	30,000	-	30,000
Garfield Weston Foundation	40,000	-	40,000	-	-	-
HMRC - CJRS	51,176	-	51,176	-	-	-
BMBC - Business Support Scheme	25,000	-	25,000	-	-	-
BMBC - Day Care	-	4,260	4,260	-	-	-
S Yorkshire Community Foundation	5,000	1,350	6,350	-	-	-
Charles & Elsie Trust	-	3,000	3,000	-	-	-
Shaw Lands Trust	1,500	-	1,500	750	750	1,500
Direct Line	5,000	-	5,000	-	-	-
Thurnscoe Relief Fund	500	-	500	-	-	-
Monk Bretton Ward Alliance/TUC	-	2,500	2,500	-	6,000	6,000
	158,176	148,296	306,472	30,750	108,985	139,735
2c Income from fundraising						
Fundraising events	2,095	-	2,095	2,448	-	2,448
General fundraising	8,091	-	8,091	10,028	-	10,028
Corporate giving	1,050	-	1,050	12,275	-	12,275
Third party giving	20,549	-	20,549	47,226	-	47,226
	31,785	-	31,785	71,977	-	71,977
2d Charity Shop Sales	4,727	-	4,727	11,369	-	11,369
2e Service Fees	4,900	-	4,900	-	-	-
2f Holidays & Outings	19,714	-	19,714	17,692	-	17,692
2g Other Income						
Rebates received	4,000	-	4,000	3,000	-	3,000
Membership fees	515	-	515	640	-	640
Miscellaneous Income	-	-	-	458	-	458
	4,515	-	4,515	4,098	-	4,098
Total Income	297,565	186,421	483,986	199,974	117,663	317,637

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2020

3. Analysis of expenditure by fund

	2020	2019
	£	£
Unrestricted funds:		
Salaries cost	199,528	109,178
Other staff costs	3,081	3,844
Rent & rates	25,380	26,957
Utilities	7,467	6,226
Insurance	1,275	591
Premises repairs & maintenance	3,923	3,785
Service delivery costs	23,115	23,550
Volunteer expenses	1,036	40
Equipment	2,599	2,439
Admin expenses	11,817	11,527
Newsletter publication	-	2,110
Marketing & publicity	9,131	672
Accountancy fees	895	895
Legal & professional fees	-	540
Loan interest	4,971	-
Fundraising costs	1,469	1,145
Hospitality	4,600	3,836
Other expenditure	1,626	880
	<u>301,913</u>	<u>198,215</u>
Restricted funds:		
Salaries cost	98,820	61,166
Other staff costs	1,217	542
Rent & rates	11,700	10,083
Utilities	1,983	2,647
Premises repairs & maintenance	-	501
Service delivery costs	4,409	8,265
Volunteer expenses	539	1,364
Equipment	95	790
Admin expenses	1,553	609
Marketing & publicity	-	84
Hospitality	828	837
Other expenditure	5	-
	<u>121,149</u>	<u>86,888</u>
Designated funds:		
Depreciation	22,927	4,696
	<u>22,927</u>	<u>4,696</u>
Total Funds	<u>445,989</u>	<u>289,799</u>

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2020

	2020	2019
	£	£
4. Debtors		
Debtors	2,663	6528
Prepayments	1,087	416
	<u>3,750</u>	<u>6,944</u>
5. Creditors: amounts falling due within one year		
PAYE & social security	3,472	3,320
Employer pension liability	1,504	2,085
Key Fund Loan	14,000	-
Other accruals	17,732	6,814
	<u>36,708</u>	<u>12,219</u>
6. Creditors: amounts falling due after one year		
Key Fund Loan	43,167	-
	<u>43,167</u>	<u>-</u>
7. Staff costs and numbers		
Salaries cost	280,541	157,678
Social security costs	11,660	8,526
Employer pension contribution	6,147	4,140
	<u>298,348</u>	<u>170,344</u>
Average number of staff employed during the year	19	12

8. Independent examination and accountancy services

Fees payable to BCVS Services for the independent examination of the charity's annual accounts were £895 (2019: £895).

9. Trustees' remuneration, benefits and expenses

Out of pocket expenses to the total of £77 were paid to 1 trustee. (2019: £108 paid to 1 trustee). There were no other payments, remuneration or benefits made to trustees during the year.

10. Related party transactions

There were no related party transactions, in this or in the previous accounting period.

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2020

11. Fixed Assets

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
Cost				
Balance b/f - 01.10.19	10,032	18,319	3,120	31,471
Additions in year	93,583	4,866	-	98,449
Disposals	-	-	-	-
Balance c/f at 30.09.20	<u>103,615</u>	<u>23,185</u>	<u>3,120</u>	<u>129,920</u>
Depreciation				
Balance b/f - 01.10.19	2,006	17,089	3,120	22,215
Disposals	-	-	-	-
Charge for the year	<u>20,724</u>	<u>2,203</u>	<u>-</u>	<u>22,927</u>
Balance c/f at 30.09.20	<u>22,730</u>	<u>19,292</u>	<u>3,120</u>	<u>45,142</u>
Net Book Value at 30.09.20	<u>80,885</u>	<u>3,893</u>	<u>-</u>	<u>84,778</u>
Net Book Value at 30.09.19	<u>8,026</u>	<u>1,230</u>	<u>-</u>	<u>9,256</u>

All fixed assets are considered to be for direct charitable purposes.

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2020

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
Total Unrestricted funds	134,093	297,565	(301,913)	(54,844)	74,901
	134,093	297,565	(301,913)	(54,844)	74,901
Designated funds					
Fixed Assets	9,256	-	(22,927)	98,449	84,778
	9,256	-	(22,927)	98,449	84,778
Restricted funds					
The National Lottery Community Fund	28,338	65,986	(49,880)	(7,992)	36,452
The Henry Smith Charity	21,115	51,700	(42,386)	(4,068)	26,361
Key Fund Grant	-	19,500	(19,500)	-	-
BMBC Day Care	-	4,260	(4,260)	-	-
S Yorkshire Community Foundation	-	1,350	(1,350)	-	-
The Charles and Elsie Sykes Trust	-	3,000	-	-	3,000
Coalfield Regeneration Trust	3,053	-	(3,053)	-	-
Monk Bretton Ward Alliance (TUC)	1,960	2,500	(720)	-	3,740
Restricted Donations (Day Care)	-	31,545	-	(31,545)	-
SOS Appeal (Carer Support)	(11,093)	6,580	-	-	(4,513)
	43,373	186,421	(121,149)	(43,605)	65,040
TOTAL FUNDS	186,722	483,986	(445,989)	-	224,719

13. Fund transfers

	General Fund £	Big Lottery Fund £	Henry Smith £	Donations Day Care £	Fixed Assets £
Management & overheads	12,060	(7,992)	(4,068)	-	-
Funds for Fixed Asset purchases	(66,904)	-	-	(31,545)	98,449
	(54,844)	(7,992)	(4,068)	(31,545)	98,449

14. Restricted funds

The charity administered the following restricted funds during the year:

The National Lottery Community Fund – a three year grant to fund the Dementia Hope project which will fund the salaries of three part-time activities coordinators. The budget will also fund recruitment, general running expenses, training, travel, consultancy and advice, volunteer expenses, marketing, activities equipment and overheads.

The Henry Smith Charity - a 3 year grant to fund the Carer Support Service.

Key Fund - a grant to contribute towards the running costs of the Day Care Centre.

BMBC Day Care – a grant from Barnsley Metropolitan Borough Council towards the running costs of the Day Care Centre.

South Yorkshire Community Foundation – a grant for volunteer expenses/telephone costs to enable volunteers to contact members during the Covid-19 pandemic.

The Charles and Elsie Sykes Trust – a grant for the purchase of equipment for the Day Care Centre.

Coalfields Regeneration Trust (CRT) – a grant to contribute to the post of Volunteer Coordinator, to recruit and manage new volunteers and to provide on-going training & support for both new and existing volunteers.

Monk Bretton Ward Alliance (TUC) – funding for the Monk Bretton Café.

Donations (Day Care Centre) – restricted funding for the development and running of the Centre.

SOS Appeal (Save our Service – Carer Support) - donations received towards the cost of running the carer support project.