

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

BARNSELY 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.

BARNSELY 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

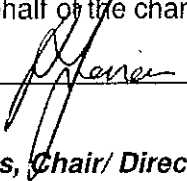
For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

