

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

BARNSELEY 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.

BARNSELEY 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.

BARNLEY 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.