

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 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

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2023

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

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2023

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

BARNSELEY 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.