

**Company Number. 07362470 (England and Wales)**

**Registered Charity Number. 1140201**

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

**REPORT AND ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2024**

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

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2024**

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 30 SEPTEMBER 2024**

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

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

### **Structure, governance and management**

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

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

### **Appointment of trustees**

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

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

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

### **Trustee training and induction**

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

### **Related parties**

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

### **Charitable aims and objectives**

The objectives of the charity are:

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

### **Activities undertaken for the public benefit**

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

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

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

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

### **1<sup>st</sup> October 2023 to 30<sup>th</sup> September 2024**

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

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

#### Secure funding for activity services.

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

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

#### Develop and improve services.

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

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

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

Build our Day Care Centre up to capacity.

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

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

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

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

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

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

Partnerships.

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

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

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

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

### **Our Achievements during 2023 - 2024**

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

In addition to the above we have been involved with:

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

### **Future plans**

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

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

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

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

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

### **The charity's policy on reserves**

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

### **Risk management**

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

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

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

### **Funds in deficit**

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

There are no other funds in deficit.



### **Exemptions**

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

### **Statement of trustees' responsibilities**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

### **Financial Review**

#### Principle Sources of Funding

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

#### Financial Position

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

### **Small company provisions**

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

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

Signed on behalf of the charity's trustees:

Signed:

Date: 18 June 2025

***James Burgess, Chair/ Director***

**INDEPENDENT EXAMINER'S REPORT**

**YEAR ENDED 30 SEPTEMBER 2024**

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

**Respective responsibilities of trustees and examiner**

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

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

It is my responsibility to:

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 18 June 2025

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



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AAT under licence number 1006755

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

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

**YEAR ENDED 30 SEPTEMBER 2024**

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

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

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

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

# BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

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

### Exemption from audit

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

#### Directors' responsibilities:

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

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

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

Signed:

Date: 18 June 2025

**James Burgess, Chair/ Director**

## **1. Accounting policies**

### Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

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

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

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

### Going Concern Note

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

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

### Incoming resources

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

### Donated goods and services

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

### Donated goods for resale

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

Resources Expended

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

Stock

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

Depreciation

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

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

Funds structure

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

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

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

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

Taxation

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

# BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

### 2. Analysis of income

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

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

**3. Analysis of expenditure by fund**

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



**BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)****NOTES TO THE FINANCIAL STATEMENTS continued****YEAR ENDED 30 SEPTEMBER 2024**

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

**5. Creditors: amounts falling due within one year**

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

**6. Staff costs and numbers**

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

Average number of staff employed during the year	19	19
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The redundancy cost was in respect of the Activities Services posts, funding ended June 2024.

**7. Independent examination and accountancy services**

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

**8. Trustees' remuneration, benefits and expenses**

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

**9. Related party transactions**

There were no other related party transactions.

**10. Fixed Assets**

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

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

# BARNLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2024

### 11. Movements in funds

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

### 12. Fund transfers

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

### 13. Restricted funds

The charity administered the following restricted funds during the year:

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

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

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

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

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

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

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

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

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

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