

**Registered Charity No: SC048274**

**B.A.D. FOUNDATION**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**B.A.D. FOUNDATION**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## **B.A.D. FOUNDATION**

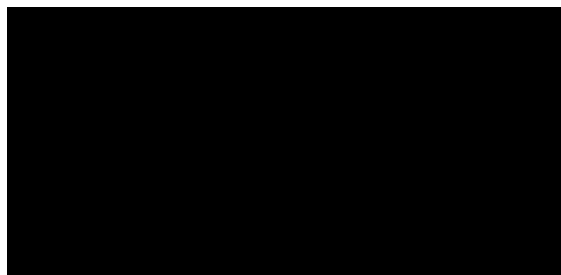
### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Name:** B.A.D. Foundation

**Registered Office and Operational Address:** 15 Craigendmuir Street  
Glasgow  
G33 1LG

**Charity Registration Number:** SC048274

**Trustees:**



**Independent Examiners:** Wylie & Bisset LLP  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers:** Santander  
Springburn Shopping Centre  
Springburn Way  
Glasgow  
G21 1TP

## **B.A.D. FOUNDATION**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees are pleased to present their report together with the receipts and payments accounts of the charity for the year ended 31 December 2022.

The legal and administrative information on page one forms part of this report.

#### **Structure, Governance and Management**

##### **Governing Document- Constitution**

The Battle Against Dementia (B.A.D.) Foundation is a Scottish charitable incorporated organisation (SCIO) established on the 5<sup>th</sup> April 2018. The charity is controlled solely by the board which is made up of charity trustees and as such the trustees are members of the charity.

##### **Recruitment and Appointment of Trustees**

Our constitution allows us to have between 3 and 5 trustees. The board may appoint charity trustees to fill any vacancies by way of a resolution passed by majority vote at a board meeting. Trustees are appointed in accordance with the constitution.

##### **Objectives and Activities**

B.A.D. Foundation is established for the following purposes:

- To advance health and promote education by:
  - (a) supporting research into the causal mechanisms associated with dementia and/or similar or associated conditions and disseminating the results of such research and;
  - (b) promoting awareness and understanding among the general public of the symptoms, causes and treatment of dementia and/or similar or associated conditions;
- To relieve the needs of people with dementia and/or similar or associated conditions, and their family members and/or other people caring for them, through supporting the provision of care, support, information and practical assistance.

This years activities have included meetings with Golf IT the new Royal and ancient golf facility at Hogganfield Loch, which is promoting golf to people who have never played golf before and one of which is to promote golf outings for local people suffering from dementia and linking in with the Golfing society. We are looking at a joint venture with CSS to provide bikes to those who are at the start of their dementia journey in the hope of encouraging those who are suffering from Dementia to participate in active groups linking with other outdoor activity groups.

We continue to link with Ceartas to provide support for those living with Dementia.

##### **Achievements and performance**

The fifth year of charity has seen the continued success in the form of growing the charity as a recognized charitable organisation and the donations that was received through third party organisations. Has allowed the charity to continue a working relationship with Ceartas Advocacy with the aim of supporting people with dementia.

The Billy McNeil Fund has been established to provide personal care/ respite for ex professional footballers suffering from dementia.

**B.A.D. FOUNDATION  
REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Achievements and performance (continued)**

The fifth year of charity has seen the continued success in the form of growing the charity as a recognized charitable organisation and the donations that was received through third party organisations. Has allowed the charity to continue a working relationship with Ceartas Advocacy with the aim of supporting people with dementia.

The Billy McNeil Fund has been established to provide personal care/ respite for ex professional footballers suffering from dementia.

The fifth year of the charity funds were raised through donations from individuals and proceeds from a golf event which was sponsored by Farmfoods, Ladies Lunch which was sponsored by ICE LTD.

There have been no further developments with the long-term plan of building of a purpose built centre for those suffering from dementia and their families to use.

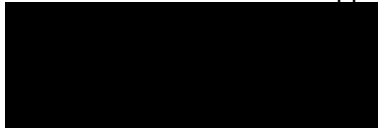
The land at Balmore Golf Club has been given to the charity to use at a cost of £1 per year and the lease will be for 100 years.

As the development of the land will be dependent on the access from a neighbouring farmers land.

**Financial Review**

The charity aims to have three months of expenditure in reserves at all times, based on current expenditure levels this equates to £27,006. Currently, the organisation has cash reverses of £36,093 with £34,247 being unrestricted. Therefore, trustees believe that there are adequate reserves in place as at 31 December 2022.

The accounts have been approved by the trustees and signed on their behalf:

A large black rectangular redaction box covering the signature of the trustee.

Date: 15 December 2023

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE B.A.D. FOUNDATION FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 5 to 8.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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, I do not express an audit opinion on the accounts.

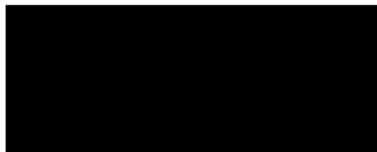
### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Wylie & Bisset LLP**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 18 December 2023

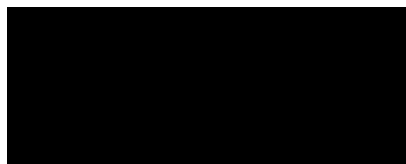
**B.A.D. FOUNDATION****STATEMENT OF RECEIPTS AND PAYMENTS****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
<b>Receipts</b>					
Donations		10,000	-	10,000	-
Fundraising activities		<u>60,415</u>	<u>49,865</u>	<u>110,280</u>	<u>43,722</u>
<b>Total Receipts</b>		<u>70,415</u>	<u>49,865</u>	<u>120,280</u>	<u>43,722</u>
<b>Payments</b>					
Payments relating directly to charitable activities		62,486	44,728	107,214	49,861
Governance costs		<u>810</u>	<u>-</u>	<u>810</u>	<u>750</u>
<b>Total Payments</b>		<u>63,296</u>	<u>44,728</u>	<u>108,024</u>	<u>50,611</u>
<b>Surplus/(Deficit) for the year</b>		<u>7,119</u>	<u>5,137</u>	<u>12,256</u>	<u>(6,889)</u>

**B.A.D. FOUNDATION****STATEMENT OF BALANCES****AS AT 31 DECEMBER 2022**

	<b>Notes</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash funds</b>					
Cash and bank at start of year		27,128	(3,291)	23,837	30,726
Surplus/(Deficit) shown on statement of receipts and payments		7,119	5,137	12,256	(6,889)
Cash and bank balance at end of year	<b>1</b>	<u>34,247</u>	<u>1,846</u>	<u>36,093</u>	<u>23,837</u>
<b>Fixed Assets</b>	<b>2</b>			<u>-</u>	<u>-</u>
<b>Liabilities</b>	<b>3</b>			<u>1,365</u>	<u>2,250</u>

Approved by the Trustees and signed on their behalf:



Date: 15 December 2023



**B.A.D. FOUNDATION****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2022****1. Funds**

<b>2022</b>	<b>Opening Balance £</b>	<b>Receipts £</b>	<b>Payments £</b>	<b>Transfers £</b>	<b>Closing balance £</b>
<b>Unrestricted</b>					
General Funds	27,128	70,415	(63,296)	-	34,247
<b>Total Unrestricted Funds</b>	27,128	70,415	(63,296)	-	34,247
<b>Restricted Funds</b>					
Billy McNeil Fund	(3,291)	49,865	(44,728)	-	1,846
<b>Total Restricted Funds</b>	(3,291)	49,865	(44,728)	-	1,846
<b>TOTAL FUNDS</b>	<u>23,837</u>	<u>120,280</u>	<u>(108,024)</u>	<u>-</u>	<u>36,093</u>

- a) The unrestricted funds are available to be spent for any purposes of the charity.
- b) The Billy McNeil funding is to provide assistance to ex footballers and their families affected by dementia.

**2. Fixed assets**

	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2022	274	274
Additions	-	-
Disposals	-	-
At 31 December 2022	<u>274</u>	<u>274</u>
<b>Depreciation</b>		
At 1 January 2022	274	274
Charge for the year	-	-
Eliminated on disposals	-	-
At 31 December 2022	<u>274</u>	<u>274</u>
<b>Net book value</b>		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>

**B.A.D. FOUNDATION****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2022****3. Liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	1,365	930
Trade creditors	-	1,320
	<u>1,365</u>	<u>2,250</u>

**4. Related Party Transactions**

No Trustee received any remuneration or was reimbursed any expenses during the year (2021: £Nil).  
 No expenses were waived by trustees during the year (2021: £Nil).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity in the year (2021: none).