

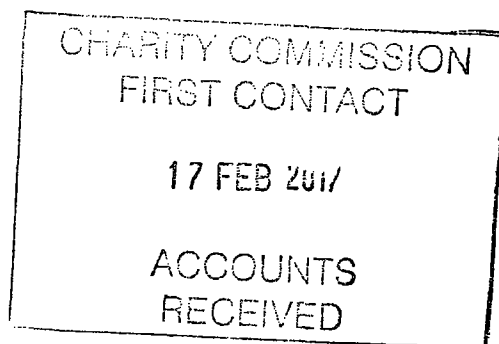
Company Number. 07362470 (England and Wales)

Registered Charity Number. 1140201

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

REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016



BARNSLEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016

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BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 30 SEPTEMBER 2016

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
Jean Blackburn
Peter Francis
Susan Haughton
Joseph Hayward
Peter Moody
Lisa Phelan
Jake Rollin
Trevor Stratton

Chairperson: Peter Francis

Vice Chairperson: Lisa Phelan

Treasurer: Trevor Stratton

Bankers: Barclays Bank Plc
23 Queens Street
Barnsley
S70 1RJ

Independent Examiner: Angela Hayes
Community Accountant
Voluntary Action Barnsley
The Core
County Way
Barnsley
S70 2JW

The trustees present their report and financial statements of the charity for the period 01 October 2015 to 30 September 2016.

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.

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. During the financial year that this report covers we have not recruited any new Board members, however the induction package will be reviewed for future use.

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.

BIADS is a local, independent charity set up to offer support to the estimated 2,800 people of Barnsley affected by dementia, their informal carers, families and friends. Supported by 11 staff members and a growing team of volunteers we offer:

- A carer support service that establishes an initial relationship with the person with dementia (PWD) and their carer, providing information, advice and signposting to our own services and the services of other organisations that will help the people of Barnsley live well with dementia. This relationship continues throughout the journey with this devastating illness.
- Two therapeutic circle dances per week, for the PWD and their carer. Especially adapted dance for the PWD that encourages light exercise, cognitive stimulation, peer support and time to enjoy the sheer joy of dance.
- Jabadao social exercise classes for the PWD run in partnership with the physiotherapy department at Kendray Hospital.
- Two carer support groups that give opportunities for carers to give and receive support to and from their peers. Meeting twice a week these groups have become one of the very important services our carers tell us they rely on.
- Two weekly activity groups for PWD that provide meaningful and appropriate activities to suit individuals at whatever stage of the illness they are at.
- BIADS' singers: a singing group held twice a month, run by a volunteer and music teacher. This is a chance for PWD and their carers to get together to experience the joy of singing in an informal atmosphere with the friends they have made at BIADS.
- A dementia Time for Tea café, held monthly at our centre attended by an average of 50 people. The cafe is a vibrant, lively gathering with lots of chatter and laughter whose purpose is to bring together members for mutual support and friendship whilst allowing BIADS to disseminate important information on local and national levels.
- Two holidays a year that provide the opportunity for PWD and their carers to continue enjoying holidays together in a fun, friendly, non-judgemental environment, with professional support if needed.
- At least two social events and two day trips a year to destinations specially selected for our client group.
- On Friday mornings and Wednesday afternoons, we hold our weekly drop in cafes for carers and PWD alongside gym sessions for PWD provided by the physiotherapists from Kendray Hospital – two very busy, lively sessions. During the Friday drop in café, we have monthly visits from a podiatrist and a therapist along with themed events which support both PWD and their carers.
- We work with QDOS creates to provide relax and revive sessions for PWD and their carers which covers various group activities for fun and laughter.
- We have a quarterly tea and toast morning – a weekend event for members to get together and support each other. Recently cinema themed, these mornings are a chance for people to get together at the start of their weekend.
- Completing life story work has proven valuable to PWD, giving an opportunity to reminisce and talk about things they can remember. We offer one to one sessions for as long as is needed to complete a comprehensive life story book, which can be used in the future by both PWD and their carer.

- We have a fully functioning multi-sensory room which can be used by PWD or carers on their own or as a couple. Adaptable to individual need, the room can be used to stimulate senses or as a relaxation room, whichever is appropriate during the session.
- The Keeping in Touch (KIT) Club was set up to support carers when their loved ones have entered long term care or passed away and they are often faced with a specific grieving process, maybe guilt and isolation after what may have been many years of caring.

To support all of the activities listed above we have a robust management structure with Trustees meeting monthly. We are constantly fundraising and applying for funding to enable our activities to continue and grow. We continue to be involved in the consultation, implementation and monitoring of Barnsley's Dementia Strategy and are members of the Dementia Action Alliance. We also work on publicity and promotion of BIADS through the local media and are increasingly asked to comment on dementia related topics on local radio. Our services are what everyone sees in our 'shop window' but behind the scenes there is so much work that needs to be done to keep the organisation on track.

Achievements during the period

The financial year October 2015 to September 2016 started with a number of concerns around where we were going to find funding to continue our services. Contingency plans were put in place while we awaited the result of the funding bids we had made. Our fortunes started to change in November when we heard that our bid to the Big Lottery Fund (BLF) for our activities was successful. More good news followed in the New Year with successful bids to the Clinical Commissioning Group for carer support and Tudor Trust so by the spring of 2016 our funding position was much more healthy. This is reflected in the Statement of Financial Activities in this report.

Our income was the highest it has ever been at just over £300,000 with expenses of just over £250,000 and this is as it should be – monies we are given are expected to be used to support the people of Barnsley affected by dementia.

Thankfully we can report that we did not have to stop provision of any services during the year and we have been able to expand and add new services through the Big Lottery Fund such as making progress on our Multi Sensory Room – an amazing space for people with dementia and their carers.

We ended the year with just one charity shop in Royston as our town centre shop was closed in February. This was due to another tenant coming along who was willing to pay the full rent – something we could not afford. The future of shops as an income stream for BIADS will be examined in the coming months. Although we clearly ended the financial year in a better position than we started we still have much work to do to avoid the situation we found ourselves in at the beginning of the year being repeated.

Finances are just part of the BIADS' story. Our members, volunteers, trustees and staff all have given so much to make BIADS the wonderful organisation it is today. Also we must give thanks to the community of Barnsley for their support – they have been exceptional. Six years ago when we opened our first office we could not have dared dream of how much we have grown. When we started our key objective was to provide support to those Barnsley people affected by dementia. We think we have clearly achieved that objective but we now want to support more people, with more support and we will.

As well as providing support to our members we also need to work on getting our message to those who do not know about us who we could help. The Mayor of Barnsley, Councillor Linda Burgess, chose dementia as her cause of the year and this has raised the profile of dementia even more. Although we have to be careful that we don't create a demand we can't meet.

Dementia is now the leading cause of death in England so it is vital that work goes on into research and our Ambassador, Dr Selina Wray, is working hard to help find a treatment and/or cure. While we wait for a cure or treatment for dementia BIADS will be here supporting those affected by dementia to have the best quality of life possible.

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 £55k. The actual level of reserve at the year end was £44,771.

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 other. Our values determine our behaviour and we support and uphold them so they are an integral part of day to day life in 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.

TRUSTEES' REPORT continued

YEAR ENDED 30 SEPTEMBER 2016

Statement of trustees' responsibilities

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

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

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

Financial position

The financial statements are set out in pages 10 to 19. The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £49,821; (2015: a deficit of £55,947).

The total funds at the year end stand at £117,832; (2015: £68,011).

The general reserves of the charity at the year end, represented by unrestricted funds, stand at £44,771; (2015: £46,960).

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: 03 February 2017

Peter Francis, Chair/ Director

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 SEPTEMBER 2016

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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Signed Angela Hayes Date: 03 February 2017

Angela Hayes, MAAT
Community Accountant
Voluntary Action Barnsley
The Core, County Way, Barnsley, S70 2JW

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

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

YEAR ENDED 30 SEPTEMBER 2016

		Unrestricted Funds	Designated Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
	Note	£	£	£	£	£
Incoming resources						
Gifts, donations & legacies	3a	65,203	-	3,819	69,022	62,673
Grants received	3b	31,500	-	141,766	173,266	14,800
Income from fundraising activities		12,351	-	-	12,351	12,964
Contracts & fees	3c	-	-	-	-	19,929
Charity shop sales		28,793	-	-	28,793	46,768
Holidays/outings		14,898	-	-	14,898	17,578
Membership fees		610	-	-	610	662
Other income	3d	1,095	-	-	1,095	289
Total incoming resources		154,450	-	145,585	300,035	175,663
Resources expended						
Salaries cost	7	81,069	-	56,915	137,984	136,743
Recruitment		302	-	691	993	821
Rent & rates		32,900	-	8,961	41,861	41,375
Utilities		4,184	-	207	4,391	4,921
Insurance		716	-	-	716	703
Premises repairs & maintenance		3,839	-	-	3,839	3,754
Telephone & internet		1,599	-	-	1,599	1,444
IT & website costs		1,898	-	-	1,898	2,506
Holidays & outings		26,104	-	3,121	29,225	12,514
Service delivery - other		351	-	2,428	2,779	598
Staff expenses		980	-	379	1,359	1,780
Staff training		-	-	-	-	308
Volunteer expenses		629	-	875	1,504	2,875
Equipment		885	-	2,386	3,271	1,028
Office supplies, printing & stationery		4,196	-	-	4,196	5,260
Postage		1,344	-	-	1,344	1,750
Newsletter publication		2,145	-	-	2,145	-
Marketing & publicity		72	-	-	72	4,226
Accountancy fees	8	750	-	-	750	625
Consultancy fees		-	-	856	856	-
Fundraising costs		1,272	-	-	1,272	2,155
Housekeeping & hospitality		1,640	-	802	2,442	2,050
Depreciation		-	4,704	-	4,704	3,512
Other expenditure		1,014	-	-	1,014	662
Total resources expended		167,889	4,704	77,621	250,214	231,610
Net income/(expenditure)		(13,439)	(4,704)	67,964	49,821	(55,947)
Total funds brought forward		46,960	11,034	10,017	68,011	123,958
Transfers between funds	14	11,250	5,958	(17,208)	-	-
Total funds carried forward		44,771	12,288	60,773	117,832	68,011

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

All the activities of the charitable company are classed as continuing.

Comparative figures for each fund are shown in the notes 3 and 4 to the accounts.

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

BALANCE SHEET

AS AT 30 SEPTEMBER 2016

			2016		2015
	Note	£	£	£	£
Fixed assets					
Tangible assets	11	12,288		11,034	
Total fixed assets			12,288		11,034
Current assets					
Debtors & prepayments	5	494		444	
Cash at bank and in hand		111,326		62,154	
Total current assets		111,820		62,598	
Liabilities					
Creditors & Accruals amounts falling due within one year	6	(6,276)		(5,621)	
Net current assets			105,544		56,977
Net assets			117,832		68,011
Funds of the charity	13				
Unrestricted funds			44,771		46,960
Designated funds			12,288		11,034
Restricted funds			60,773		10,017
Total funds			117,832		68,011

Exemption from audit

For the year ending 30 September 2016 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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

Signed _____

Date: 03 February 2017

Peter Francis, Chair Director

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2016

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 2015) – (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).

This is the first year that accounts have been prepared under FRS 102. A reconciliation statement of prior year comparatives is included in note 2 to the accounts.

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2015 (charities below the audit threshold). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, 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

Donated goods for resale 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, therefore no value is assigned to the donated stock of the charity shop at year end.

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2016

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 ¹ / ₃ % on a straight line basis
Office Equipment, Fixtures & Fittings	- 20% on a straight line basis

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.

Taxation

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

2. Reconciliation of Opening Balances (Prior year adjustment)

	As At 30 September 2015			
	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Funds under previous reporting framework	49,285	11,034	10,017	70,336
Holiday pay accrual	(2,325)	-	-	(2,325)
Funds restated under FRS102	46,960	11,034	10,017	68,011
Net income/(exp) under previous reporting framework	(6,294)	(3,512)	(43,816)	(53,622)
Holiday pay accrual	(2,325)	-	-	(2,325)
Funds restated under FRS102	(8,619)	(3,512)	(43,816)	(55,947)

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2016

3. Analysis of income

	2016			2015		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
3a Gifts & Donations						
Regular Donations	3,438	-	3,438	2,201	-	2,201
Client Donations	6,597	-	6,597	5,944	-	5,944
General Donations	49,545	-	49,545	36,679	-	36,679
Restricted Donations	-	3,819	3,819	-	10,520	10,520
Legacies Received	-	-	-	3,000	-	3,000
Gift Aid Repayment	5,623	-	5,623	4,329	-	4,329
	<u>65,203</u>	<u>3,819</u>	<u>69,022</u>	<u>52,153</u>	<u>10,520</u>	<u>62,673</u>
3b Grants Received						
Big Lottery Fund	-	94,804	94,804	-	-	-
NHS - CCG	-	35,416	35,416	-	-	-
The Brelms Trust	-	3,812	3,812	-	-	-
Tudor Trust	30,000	-	30,000	-	7,000	7,000
Shaw Lands Trust	1,500	-	1,500	-	-	-
Wakefield & District H&SC	-	7,734	7,734	-	7,800	7,800
	<u>31,500</u>	<u>141,766</u>	<u>173,266</u>	<u>-</u>	<u>14,800</u>	<u>14,800</u>
3c Service Delivery Contracts						
BMBC - Befriending Service	-	-	-	19,929	-	19,929
	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,929</u>	<u>-</u>	<u>19,929</u>
3d Other Income						
Rebates received	291	-	291	-	-	-
Miscellaneous Income	804	-	804	289	-	289
	<u>1,095</u>	<u>-</u>	<u>1,095</u>	<u>289</u>	<u>-</u>	<u>289</u>

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2016

4. Analysis of expenditure

	2016	2015
	£	£
Unrestricted funds:		
Salaries cost	81,069	89,295
Recruitment	302	725
Rent & rates	32,900	25,393
Utilities	4,184	4,921
Insurance	716	273
Premises repairs & maintenance	3,839	3,754
Telephone & internet	1,599	1,444
IT & website costs	1,898	-
Holidays & outings	26,104	12,514
Service delivery - other	351	598
Staff expenses	980	1,780
Staff training	-	308
Volunteer expenses	629	2,375
Equipment	885	1,028
Office supplies, printing & stationery	4,196	3,086
Postage	1,344	1,750
Newsletter publication	2,145	-
Marketing & publicity	72	4,226
Accountancy fees	750	625
Fundraising costs	1,272	2,155
Housekeeping & hospitality	1,640	2,050
Other expenditure	1,014	662
	167,889	158,962
Restricted funds:		
Salaries cost	56,915	47,448
Recruitment	691	96
Rent & rates	8,961	15,982
Utilities	207	-
Insurance	-	430
IT & website costs	-	2,506
Holidays & outings	3,121	-
Service delivery - other	2,428	-
Staff expenses	379	-
Volunteer expenses	875	500
Equipment	2,386	-
Office supplies, printing & stationery	-	2,174
Consultancy fees	856	-
Housekeeping & hospitality	802	-
	77,621	69,136
Designate funds:		
Depreciation	4,704	3,512

BARNSELEY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2016

5. Debtors

	2016	2015
	£	£
Prepayments	494	444
	<u>494</u>	<u>444</u>

6. Creditors: amounts falling due within one year

PAYE & social security	2,381	1,145
Employer pension liability	361	1,325
Other accruals	3,534	3,151
	<u>6,276</u>	<u>5,621</u>

7. Staff costs and numbers

Salaries cost	129,926	130,573
Social security costs	4,066	4,845
Employer pension contribution	3,992	1,325
	<u>137,984</u>	<u>136,743</u>

Average number of staff employed during the year	11	10
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No individual employee received emoluments of more than £60,000.

8. Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy service was £750 (2015: £625).

9. Trustees' remuneration, benefits and expenses

Volunteer expenses to the total of £211 were paid to 1 trustee. (2015: £366, 2 trustees)
There were no other payments, remuneration or benefits made to trustees during the year.

10. Related party transactions

There were no related party transactions.

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2016

11. Fixed Assets

	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
Cost			
Balance b/f - 01.10.15	12,361	3,120	15,481
Additions in year	5,958	-	5,958
Disposals	-	-	-
Balance c/f at 30.09.16	<u>18,319</u>	<u>3,120</u>	<u>21,439</u>
Depreciation			
Balance b/f - 01.10.15	3,408	1,039	4,447
Disposals	-	-	-
Charge for the year	<u>3,664</u>	<u>1,040</u>	<u>4,704</u>
Balance c/f at 30.09.16	<u>7,072</u>	<u>2,079</u>	<u>9,151</u>
NBV at 30 September 2016	<u>11,247</u>	<u>1,041</u>	<u>12,288</u>
NBV at 30 September 2015	<u>8,953</u>	<u>2,081</u>	<u>11,034</u>

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

12. Analysis of net assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
2016				
Fixed assets	-	12,288	-	12,288
Current assets	49,944	-	61,876	111,820
Current liabilities	(5,173)	-	(1,103)	(6,276)
	<u>44,771</u>	<u>12,288</u>	<u>60,773</u>	<u>117,832</u>
2015				
Fixed assets	-	11,034	-	11,034
Current assets	52,581	-	10,017	62,598
Current liabilities	(5,621)	-	-	(5,621)
	<u>46,960</u>	<u>11,034</u>	<u>10,017</u>	<u>68,011</u>

BARNSELY INDEPENDENT ALZHEIMER'S AND DEMENTIA SUPPORT (BIADS)

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2016

13. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Purpose Fund	33,530	110,759	(119,461)	17,939	42,767
Charity Shop - Royston	-	15,288	(13,696)	(1,592)	-
Charity Shop - Barnsley	-	13,505	(8,408)	(5,097)	-
Holidays & Outings Fund	13,430	14,898	(26,324)	-	2,004
	46,960	154,450	(167,889)	11,250	44,771
Designated funds					
Fixed Assets	11,034	-	(4,704)	5,958	12,288
	11,034	-	(4,704)	5,958	12,288
Restricted funds					
Big Lottery Fund	-	94,804	(45,139)	(10,168)	39,497
SOS Appeal	10,017	50,781	(32,482)	(7,040)	21,276
	10,017	145,585	(77,621)	(17,208)	60,773
TOTAL FUNDS	68,011	300,035	(250,214)	-	117,832

14. Fund transfers

	General Fund £	Charity Shop Royston £	Charity Shop Barnsley £	Fixed Assets £	Big Lottery £	SOS Appeal £
Management charge	16,462	(2,400)	(1,000)	-	(6,022)	(7,040)
Desk space	-	-	-	-	-	-
Charity shop profits *	3,289	808	(4,097)	-	-	-
Fixed Assets **	(1,812)	-	-	5,958	(4,146)	-
	17,939	(1,592)	(5,097)	5,958	(10,168)	(7,040)

* Charity shop profits for the year, to the total of £3,289 were transferred to the general fund at year end.

** Funds transferred to the designated Fixed Asset Fund for the purchase fixed assets, in accordance with accounting policy.

15. Restricted funds

The charity administered the following restricted funds during the year:

Big Lottery Fund – a three year grant to fund the Dementia Hope project which will fully fund the salaries of a full-time activities coordinator and a part time activities worker. The budget will also fund recruitment, general running expenses, training, travel, consultancy and advice, volunteer expenses, marketing, activities equipment and overheads.

SOS Appeal (Save our Service – Carer Support):

- A grant of £7,734 from Wakefield & District H & SC.
- Grant Funding of £35,416 from NHS Clinical Commissioning Group towards the costs of carer support.
- A grant of £3,812 from the Breilms Trust towards the core costs of the Carer Support project.
- Restricted donations to the total of £3,819

16. Holidays & Outings fund

The closing balance on the Holidays & Outings fund represents contributions received in advance.