

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

**Registered Charity Number. 1140201**

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

**REPORT AND ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2017**

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

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2017**

**CONTENTS**

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	<b>Page</b>
Legal and Administrative Information	3
Trustees' Report	4 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 19

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 30 SEPTEMBER 2017**

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**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  
James Burgess - *appointed 18.01.17*  
David Coupland - *appointed 20.09.17*  
Peter Francis  
Susan Haughton  
Joseph Hayward  
Peter Moody  
Lisa Phelan  
Jake Rollin  
Trevor Stratton - *resigned 21.12.16*

**Chairperson:** Peter Francis

**Vice Chairperson:** Lisa Phelan

**Treasurer:** Anne Ackers

**Bankers:** Cooperative Bank plc  
11 Peel Square  
Barnsley  
S70 2QT

**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 2016 to 30 September 2017.

### **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 recruited two new Trustees. James Burgess, has extensive experience of this role so was given an induction around what BIADS does and how we operate. David Coupland was a Trustee of BIADS in the past so needed updating on our current activities only.

### **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 3,000 people of Barnsley affected by dementia, their informal carers, families and friends. Supported by 12 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. There are four activity group excursions per year where the PWD can experience a certain amount of independence by having a day out without their carer, while being accompanied by staff and volunteers. The carers also get some much needed time to themselves.
- 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 30 people. The café 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 five day 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 six 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 cover various group activities for fun and laughter.
- We have four tea and toast mornings per year – 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 feeling guilty and isolated 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. 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.

### **Funding situation and performance during the period**

Financially the year which ran between October 2016 and September 2017 was not as successful as the previous year with income down however income of a quarter of a million pounds is still quite impressive. The main reason for this decrease was that there was a drop in grants received, a trend being felt by charities nationwide due to the current economic situation. Although the Big Lottery Fund had ensured that activities were safe until the end of 2018 there were concerns about how other services would continue to be financed, particularly carer support whose funding ran out at the end of September. This led to the re-launch of our SOS appeal and the setting up of a Just Giving page for carer support.

Alongside a decrease in income there has been an increase in expenditure meaning our carry forward figure is lower than last year from £117,832 to £90,405. We continue to work diligently to increase income and our successes in the financial year have been in the areas of donations and fund raising – both up on the last year.

We ended the year with one charity shop, in Royston. The future of shops as an income stream for BIADS is still being examined on an ongoing basis led by trustee James Burgess, who is also looking at the long term viability of our current shop.

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 – as usual they have been exceptional and are an indispensable part of what we do.

We still feel the need to work on getting our message out to those who do not know about us who we could help, or to organisations who could help us. To this end we have forged relationships with new corporate partners which have resulted in them either raising funds for us, or to them donating services in kind. We will foster these while looking to make contact with other prospective partners, and we are working continually to reach families affected by dementia through the press and media.

### **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 £62k. The actual level of reserve at the year end was £48,649 (2016: £44,771). The trustees aim to bring reserves in line with the desired level through careful budget monitoring in the next financial year, together with fundraising for activities.

### **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.

**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 total funds at the year end stand at £90,405; (2016: £117,832).

The general reserves of the charity at the year end, represented by unrestricted funds, stand at £48,649 (2016: £44,771).

**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: 21 February 2018

**Peter Francis, Chair/ Director**



**INDEPENDENT EXAMINER'S REPORT**

**YEAR ENDED 30 SEPTEMBER 2017**

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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 qualified 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 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: 21 February 2018

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

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

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

**YEAR ENDED 30 SEPTEMBER 2017**

		<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2017 Total Funds</b>	<b>2016 Total Funds</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>						
Gifts, donations & legacies	2a	72,652	-	12,480	85,132	69,022
Grants received	2b	34,000	-	70,970	104,970	173,266
Income from fundraising activities	2c	22,197	-	3,333	25,530	12,351
Charity shop sales	2d	10,952	-	-	10,952	28,793
Holidays/outings income	2e	23,503	-	-	23,503	14,898
Other income	2f	6,107	-	-	6,107	4,705
<b>Total incoming resources</b>		<b>169,411</b>	<b>-</b>	<b>86,783</b>	<b>256,194</b>	<b>303,035</b>
<b>Resources expended</b>						
Salaries cost	6	96,698	-	59,850	156,548	140,984
Other staff costs		2,266	-	636	2,902	2,352
Rent & rates		28,110	-	11,699	39,809	41,861
Utilities		4,738	-	899	5,637	4,391
Insurance		763	-	-	763	716
Premises repairs & maintenance		5,292	-	246	5,538	3,839
IT & website costs		1,494	-	-	1,494	1,898
Service delivery costs		22,159	-	16,544	38,703	32,004
Volunteer expenses		414	-	625	1,039	1,504
Equipment		1,545	-	1,627	3,172	3,271
Admin expenses		7,743	-	-	7,743	7,139
Newsletter publication		2,112	-	-	2,112	2,145
Marketing & publicity		400	-	135	535	72
Accountancy fees	7	825	-	-	825	750
Other governance costs		353	-	-	353	-
Professional fees & consultancy		-	-	2,786	2,786	856
Fundraising costs		5,622	-	-	5,622	1,272
Hospitality		2,090	-	1,161	3,251	2,442
Depreciation		-	4,704	-	4,704	4,704
Other expenditure		85	-	-	85	1,014
<b>Total resources expended</b>		<b>182,709</b>	<b>4,704</b>	<b>96,208</b>	<b>283,621</b>	<b>253,214</b>
<b>Net income/(expenditure)</b>		<b>(13,298)</b>	<b>(4,704)</b>	<b>(9,425)</b>	<b>(27,427)</b>	<b>49,821</b>
Total funds brought forward		44,771	12,288	60,773	117,832	68,011
Transfers between funds	12	17,176	-	(17,176)	-	-
<b>Total funds carried forward</b>		<b>48,649</b>	<b>7,584</b>	<b>34,172</b>	<b>90,405</b>	<b>117,832</b>

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

Prior year income and expenditure has been reclassified in accordance with current year allocations.

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

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

## BALANCE SHEET

AS AT 30 SEPTEMBER 2017

	Note	£	2017 £	2016 £
<b>Fixed assets</b>				
Tangible assets	10	7,584		12,288
Total fixed assets			7,584	12,288
<b>Current assets</b>				
Debtors & prepayments	4	311		494
Cash at bank and in hand		89,000		111,326
Total current assets		89,311		111,820
<b>Liabilities</b>				
Creditors & Accruals amounts falling due within one year	5	(6,490)		(6,276)
Net current assets			82,821	105,544
<b>Net assets</b>			<b>90,405</b>	<b>117,832</b>
<b>Funds of the charity</b>	11			
Unrestricted funds			48,649	44,771
Designated funds			7,584	12,288
Restricted funds			34,172	60,773
<b>Total funds</b>			<b>90,405</b>	<b>117,832</b>

### Exemption from audit

For the year ending 30 September 2017 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: 21 February 2018

**Peter Francis, Chair/ Director**

## **1. Accounting policies**

### Basis of the preparation of the accounts

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

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 from 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

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 <sup>1</sup> / <sub>3</sub> % 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.

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

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2017

### 2. Analysis of income

	2017			2016		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>2a Gifts &amp; Donations</b>						
Regular Donations	4,292	-	4,292	3,438	-	3,438
Client Donations	9,107	-	9,107	6,597	-	6,597
General Donations	52,847	-	52,847	49,545	-	49,545
Restricted Donations	-	12,480	12,480	-	3,819	3,819
Gift Aid Repayment	6,406	-	6,406	5,623	-	5,623
	<b>72,652</b>	<b>12,480</b>	<b>85,132</b>	<b>65,203</b>	<b>3,819</b>	<b>69,022</b>
<b>2b Grants Received</b>						
Big Lottery Fund	-	67,092	67,092	-	94,804	94,804
NHS - CCG	-	-	-	-	35,416	35,416
The Brelms Trust	-	3,878	3,878	-	3,812	3,812
Tudor Trust	30,000	-	30,000	30,000	-	30,000
Shaw Lands Trust	1,500	-	1,500	1,500	-	1,500
West Riding Masonic Charities	2,500	-	2,500	-	-	-
Wakefield & District H&SC	-	-	-	-	7,734	7,734
	<b>34,000</b>	<b>70,970</b>	<b>104,970</b>	<b>31,500</b>	<b>141,766</b>	<b>173,266</b>
<b>2c Income from fundraising</b>	<b>22,197</b>	<b>3,333</b>	<b>25,530</b>	<b>12,351</b>	<b>-</b>	<b>12,351</b>
<b>2d Charity Shop Sales</b>	<b>10,952</b>	<b>-</b>	<b>10,952</b>	<b>28,793</b>	<b>-</b>	<b>28,793</b>
<b>2e Holidays &amp; Outings</b>	<b>23,503</b>	<b>-</b>	<b>23,503</b>	<b>14,898</b>	<b>-</b>	<b>14,898</b>
<b>2f Other Income</b>						
Rebates received	3,311	-	3,311	3,291	-	3,291
Membership fees	645	-	645	610	-	610
Miscellaneous Income	2,151	-	2,151	804	-	804
	<b>6,107</b>	<b>-</b>	<b>6,107</b>	<b>4,705</b>	<b>-</b>	<b>4,705</b>
<b>Total Income</b>	<b>169,411</b>	<b>86,783</b>	<b>256,194</b>	<b>157,450</b>	<b>145,585</b>	<b>303,035</b>

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2017

**3. Analysis of expenditure by fund**

	2017	2016
	£	£
<b>Unrestricted funds:</b>		
Salaries cost	96,698	84,069
Other staff costs	2,266	1,282
Rent & rates	28,110	32,900
Utilities	4,738	4,184
Insurance	763	716
Premises repairs & maintenance	5,292	3,839
IT & website costs	1,494	1,898
Service delivery costs	22,159	26,455
Volunteer expenses	414	629
Equipment	1,545	885
Admin expenses	7,743	7,139
Newsletter publication	2,112	2,145
Marketing & publicity	400	72
Accountancy fees	825	750
Other governance costs	353	-
Fundraising costs	5,622	1,272
Hospitality	2,090	1,640
Other expenditure	85	1,014
	<b>182,709</b>	<b>170,889</b>
<b>Restricted funds:</b>		
Salaries cost	59,850	56,915
Other staff costs	636	1,070
Rent & rates	11,699	8,961
Utilities	899	207
Premises repairs & maintenance	246	-
Service delivery costs	16,544	5,549
Volunteer expenses	625	875
Equipment	1,627	-
Admin expenses	-	2,386
Marketing & publicity	135	-
Professional fees & consultancy	2,786	856
Hospitality	1,161	802
	<b>96,208</b>	<b>77,621</b>
<b>Designated funds:</b>		
Depreciation	<b>4,704</b>	<b>4,704</b>
<b>Total Funds</b>	<b>283,621</b>	<b>253,214</b>

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2017

**4. Debtors**

	2017	2016
	£	£
Prepayments	311	494
	<u>311</u>	<u>494</u>

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

PAYE & social security	1,817	2,381
Employer pension liability	683	361
Other accruals	3,990	3,534
	<u>6,490</u>	<u>6,276</u>

**6. Staff costs and numbers**

Salaries cost	144,530	129,926
Social security costs	7,731	7,066
Employer pension contribution	4,287	3,992
	<u>156,548</u>	<u>140,984</u>

Average number of staff employed during the year

12                      11

No individual employee received emoluments of more than £60,000.

**7. Independent examination and accountancy services**

Fees payable to Voluntary Action Barnsley for the independent examination of the charity's annual accounts were £825 (2016: £750).

Voluntary Action Barnsley also provided a service evaluation at a cost of £3,000, training/consultancy services during the year to the value of £2,750 and a payroll service at a cost of £1,098 (2016: £1,001).

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

Out of pocket expenses to the total of £365 were paid to 2 trustees. (2016: £211 paid to 1 trustee) There were no other payments, remuneration or benefits made to trustees during the year.

**9. Related party transactions**

There were no related party transactions.



## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 30 SEPTEMBER 2017

**10. Fixed Assets**

	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
<b>Cost</b>			
Balance b/f - 01.10.16	18,319	3,120	21,439
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 30.09.17	<u>18,319</u>	<u>3,120</u>	<u>21,439</u>
<b>Depreciation</b>			
Balance b/f - 01.10.16	7,072	2,079	9,151
Disposals	-	-	-
Charge for the year	<u>3,663</u>	<u>1,041</u>	<u>4,704</u>
Balance c/f at 30.09.17	<u>10,735</u>	<u>3,120</u>	<u>13,855</u>
<b>Net Book Value at 30.09.17</b>	<u><b>7,584</b></u>	<u><b>-</b></u>	<u><b>7,584</b></u>
Net Book Value at 30.09.16	<u>11,247</u>	<u>1,041</u>	<u>12,288</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 2017**

**11. Movements in funds**

	<b>Opening balance £</b>	<b>Incoming resources £</b>	<b>(Resources expended) £</b>	<b>Transfers £</b>	<b>Closing balance £</b>
<b>Unrestricted funds</b>					
General Purpose Fund	42,767	134,972	(153,460)	20,766	45,045
Charity Shop - Royston	-	10,976	(7,386)	(3,590)	-
Holidays & Outings Fund	2,004	23,463	(21,863)	-	3,604
	<b>44,771</b>	<b>169,411</b>	<b>(182,709)</b>	<b>17,176</b>	<b>48,649</b>
<b>Designated funds</b>					
Fixed Assets	12,288	-	(4,704)	-	7,584
	<b>12,288</b>	<b>-</b>	<b>(4,704)</b>	<b>-</b>	<b>7,584</b>
<b>Restricted funds</b>					
Big Lottery Fund	39,497	67,092	(68,538)	(10,696)	27,355
SOS Appeal (Carer Support)	21,276	19,691	(27,670)	(6,480)	6,817
	<b>60,773</b>	<b>86,783</b>	<b>(96,208)</b>	<b>(17,176)</b>	<b>34,172</b>
<b>TOTAL FUNDS</b>	<b>117,832</b>	<b>256,194</b>	<b>(283,621)</b>	<b>-</b>	<b>90,405</b>

**12. Fund transfers**

	<b>General Fund £</b>	<b>Charity Shop Royston £</b>	<b>Big Lottery £</b>	<b>SOS Appeal £</b>
Management charge	19,576	(2,400)	(10,696)	(6,480)
Charity shop profits *	1,190	(1,190)	-	-
	<b>20,766</b>	<b>(3,590)</b>	<b>(10,696)</b>	<b>(6,480)</b>

\* Charity shop profits for the year, to the total of £1,190 were transferred to the general fund at year end.

### 13. 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):

Grants and donations received towards the cost of running the carer support project.

Current year income comprises of gifts and donations of £15,813 and a grant from the Belms Trust of £3,878.

### 14. Holidays & Outings fund

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