COMMUNITY ACTION BRADFORD & DISTRICT LTD.

England & Wales · Charity number 1090036

Details

Other names	BRADFORD COMMUNITY AND VOLUNTARY SERVICE, BRADFORD CVS
Status	Registered
Legal form	Charitable company
Company number	04283003
Registered	2002-01-10
Register	View on the Charity Commission register

Contact

Address	Community Action Bradford & Distric Cardigan House Ferncliffe Road Bingley BD16 2TA
Phone	01535 665258
Email	info@cabad.org.uk
Website	www.cabad.org.uk

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Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC, PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT AREA OF CITY OF BRADFORD METROPOLITAN DISTRICT AND THE SURROUNDING AREA (HEREINAFTER CALLED THE AREA OF BENEFIT) AND, IN PARTICULAR BUILD THE CAPACITY OF THIRD SECTOR ORGANISATIONS AND PROVIDE THEM WITH THE NECESSARY SUPPORT, INFORMATION AND SERVICES TO ENABLE THEM TO PURSUE OR CONTRIBUTE TO ANY CHARITABLE PURPOSE. TO PROMOTE, ORGANISE AND FACILITATE CO-OPERATION AND PARTNERSHIP WORKING BETWEEN THIRD SECTOR, STATUTORY AND OTHER RELEVANT BODIES IN THE ACHIEVEMENT OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT. FOR THE PURPOSES OF THIS ARTICLE: (A) THIRD SECTOR MEANS CHARITIES, VOLUNTARY ORGANISATION AND SOCIAL ENTERPRISES. (B) CHARITIES ARE ORGANISATIONS WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. (C) VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: Community Action Bradford & District (CAB&D) provides development support for VCS organisations across the whole City of Bradford District and beyond. We are proud to provide development and organisational support to local VCS organisations alongside running several community centres and a trading arm; we work with other VCS orgs and other sector partners to ensure the wider VCS is supported

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BRADFORD AND ITS NEIGHBOURHOOD
- Bradford City

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,351,648	£1,429,199	£1,574,824	24
2024-03-31	£2,278,902	£2,147,395	£1,652,776	30
2023-03-31	£1,646,825	£1,569,375	£1,707,396	28
2022-03-31	£1,296,204	£1,290,308	£1,629,170	29
2021-03-31	£1,163,967	£1,113,927	£1,622,502	28

Trustees

Name	Role	Appointed
MARK PETER NICHOLSON	Chair	2018-02-26
Alkestid Sterjo		2025-11-12
Anandeep Ryan Singh Phagurey		2025-11-12
Joanne Jepson		2026-01-19
Mark Theodore Gerdes FCIB		2017-04-19
Nighat Nisa Khan		2026-01-19

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COMMUNITY ACTION BRADFORD & DISTRICT LTD.

England & Wales - Charity number 1090036

Accounts

Charity registration number 1090036 (England and Wales)

Company registration number 04283003

COMMUNITY ACTION BRADFORD & DISTRICT LTD

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY ACTION BRADFORD & DISTRICT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M T Gerdes	
	M P Nicholson	
	R D Templar	
	K J Wyatt	
	R Phagurey	(Appointed 12 November 2025)
	A Sterjo	(Appointed 12 November 2025)
Secretary	S J Nevison	
Senior management	S J Nevison	(Chief Executive)
Charity number	1090036	
Company number	04283003	
Registered office	Cardigan House Ferncliffe Road Bingley West Yorkshire BD16 2TA	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

COMMUNITY ACTION BRADFORD & DISTRICT LTD

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COMMUNITY ACTION BRADFORD & DISTRICT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2025. The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31st March 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Objectives and activities
A summary of the objects of Community Action Bradford & District ('Community Action') as set out in its governing document are;

"To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of City of Bradford Metropolitan District and the surrounding area and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose; to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit."

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regards to public benefit guidance published by the Commission.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Significant activities and achievements against objectives

Our work covers several different areas and we are pleased to provide a summary of key achievements/ deliverables for a number of our areas, funded through City of Bradford Metropolitan District Council (CBMDC) and Bradford District and Craven ICB grants and contracts including the Voluntary, Community and Social Enterprise (VCSE) Support and Improvement Programme (SIP), Activation Contract and other grants and earned income.

VCSE Support and Improvement Programme: In January 2024 we were informed by City of Bradford Metropolitan District Council that they were proposing to cut the VCSE SIP by £460,000 per annum, effectively removing the Department of Place contribution. Community Action Bradford & District (Community Action) undertook a thorough budget consultation impact assessment and submitted this to the council. However, this cut was approved by the full council on 7th March 2024. Therefore this contract only ran for the first 12 weeks of the financial year, in line with a contract termination notice.

This ambitious programme started in April 2022 with Community Action leading VCSE sector support.

The breakdown of the delivery of the VCSE SIP are as follows:

Capacity Building: led by Community Action and delivered in partnership with Participate Projects who specialise in social enterprise support and development and with WYCAS as a sub-contractor covering financial organisation development activities.

Volunteering: led by Community Action and delivered in partnership with Participate Projects who specialise in business volunteering

Information and Insight: solely delivered by Community Action

Voice and Influence: led by Community Action in partnership with The VCS Alliance

Citizen's Engagement: led by HALE with sub-contractors at CNet, Keighley Healthy Living and Bradford Talking Media. This work has close links to the Voice and Influence Lot.

Our beneficiaries have seen that we have been able to build on the previous service delivery of each of the individual organisations in the partnership. By collaborating together, we were able to provide a more joined up service, increasing the quality of our work and reducing duplication. We remain working in a hybrid manner i.e. without the need for a large office base and the team have become more agile and flexible in their approach; again a benefit to our beneficiaries.

Start for Life Family Hubs (via VCSE SIP)

Despite the cut to the Department of Place budget, the contract for the Start for Life and Family Hubs work in the district remained and was recommissioned under a revised contract. Due to changes of leadership at HALE, from April 2024 this work was led by Community Action alone. The work was delivered through a co-ordinator (sub-contracted to a frontline VCSE organisation) and, Peer Support and Volunteering Development Officer (based with Community Action). This work continued until March 31st 2025. Due to further significant changes to the budget for 2025/26, Community Action did not agree to continue this contract and the work was taken in-house by CBMDC leading to the loss of the two roles described above.

Activation Contract

From 1st July 2025, the sector support contract was commissioned by Bradford District and Craven ICB. The lead partner for the new contract became The VCS Alliance with Community Action focussing our work on capacity building activities in partnership with Participate Projects.

This contract provided a new service targeted at a prescribed list of commissioned organisations delivering children or health and social care grants/contracts. 73 organisations were screened. The service includes an organisational review (diagnostic), a development plan and then support (either from the staff team or via a consultancy budget). The contract's restrictions only allowed this intensive work with 40 organisations with only 15 receiving a consultancy budget.

This work was delivered in partnership with Participate Projects; Community Action led the work with charities and Participate Projects worked with social enterprises and provided some corporate volunteering opportunities. Of the original 73 organisations, Community Action worked with 43.

We also retained some funding to support Briefing Bradford, our weekly newsletter.

Community Action were also able to draw down some consultancy work from the contract, mostly targeted at marketing and communications. Under this part of the contract, we supported 9 of the 15 who allocated consultancy funds.

Through the year, we have proved that the service works and during March 2025, it was confirmed that the contract would be extended for a further year with future years dependent on announcements from NHS England and the Department of Health regarding wholesale restructures and ongoing budgets.

Moving into the next year of the programme, we will keep the delivery the same, introduce a rolling training programme and identify the priority groups ourselves rather than only working with those with current grants/ contracts from the funders.

We have also delivered these major pieces of work:

Leaders' Network - we launched a Leaders' Network to support all leaders of VCSE organisations in the City of Bradford Metropolitan District. It has an active WhatsApp group and meets every other month for networking and information sharing opportunities. The overall objective of the network is to provide a space for leaders to seek peer-support, share good practice and collaborate.

Healthwatch Bradford and District - an independent healthcare consumer champion. More information including the annual report for Healthwatch can be found at www.healthwatchbradford.co.uk Following the growth during 2023/24 the new manager has maintained the reputation of Healthwatch and it builds further in reach and achievements. The decision taken to 'float off' Healthwatch as an independent entity made in 2022/23 was initiated over 2024/25. Following their successful registration as an independent charity in mid-February, on 31st March 2025, we severed ties with Healthwatch. We TUPE'd the full team into the new charity and released accrued funds to them for their reserves. We wish them every success in their new format.

Ilkley Office - our furthest outreach with a big heart. A focal point of the community, our Ilkley office was managed by one person and run by a volunteer workforce. We continued to use the legacy from the Maureen Wilson Estate to enable this office to operate. From December 2022, we transferred the office lease to Ilkley Community Transport and since then we are now a tenant in this office. Our staff capacity for this office was reduced to one day a week to ensure we could use the legacy for as long as possible. Whilst we have funds for 2025/26, we will have to review this outpost in the last quarter of the 2025/26 financial year as the legacy will be exhausted in April 2026.

Shaping the Future in Volunteering – working with a group of 26 national charities we have continued to develop initiatives to help them with the diversification of their volunteering base. Following the initial engagement piece of work, we have since delivered a volunteering fair and undertaken a 'deep dive' piece of research into the barriers for three specific demographics. This work will come to an ended in June 2025 when the funding ceases.

Cost of Living support – we were commissioned by CBMDC to deliver an online booklet and an accompanying website to support people with cost of living issues. This work was delivered throughout 2024/25 and the website has been maintained throughout the year.

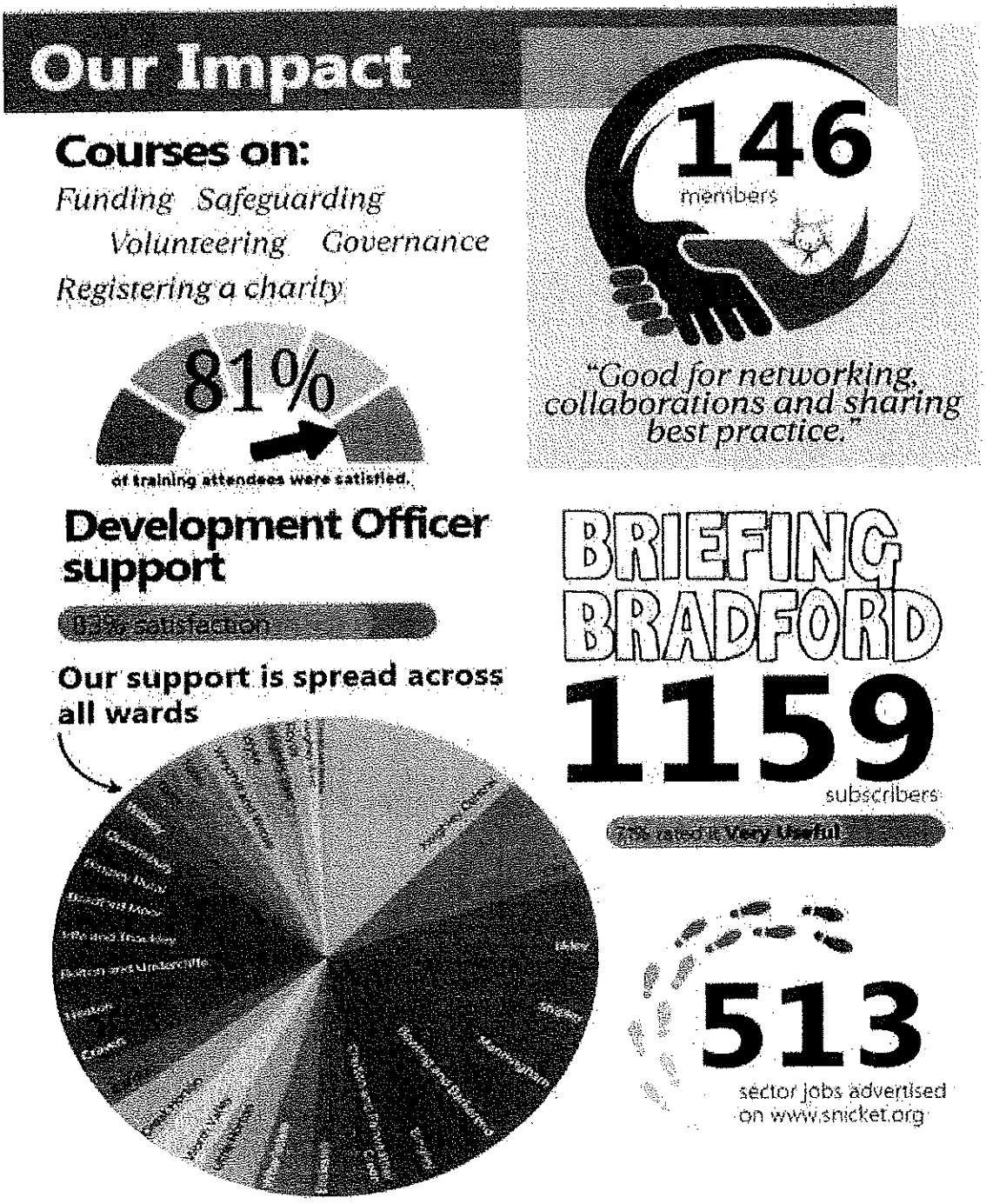
Income generation

Following the reduction in our main contract, we quickly mobilised to deliver bespoke work on a consultancy basis. We have delivered a number of high quality impact reports, marketing strategies and communication plans for groups.

In September 2024 we were awarded the contract for a substantial piece of work for Better Start Bradford supporting their legacy work. This initially involved two phases; stakeholder engagement and recommendations for legacy work. We spoke to over 186 people and developed a thorough options appraisal. Four options were then taken to an engagement event to develop action plans.

This has led to a further phase that will continue into the autumn of 2025. In this phase we are supporting bid writing, providing Social Venture Schools in partnership with Participate and developing an Innovation Partnership.

Other income generation has been borne through Snicket, our jobs site. This went on the back burner in 2024 when the staff member who launched it left for employment elsewhere. They returned in 2025 and have reinvigorated the site and traffic through it, increasing the income considerably. Part of our work through 2025/26 is to ensure other members of the team are able to deliver this service, reducing dependence on one single staff member.



Supporting our service delivery

We acknowledge the work of our finance team, HR and admin staff for their part in our achievement of this work. We thank them all for their hard work. Central Hall continues to show a surplus that we are reinvesting into the fabric of the building. Our tenantable spaces, remain full and the use of the other rooms is steady over the year.

Trading Arm

Bradford Community Payroll and Accounts Ltd. (CPA) activity continues to grow following the further investment in the staff team within our trading arm. The joint finance manager role, working across both organisations to support both entities with back-office functions, continued throughout 2024/25. The Directors of CPA signed off a reviewed business plan for the organisation during 2024 with the staff of CPA being able to draw down performance-related rewards on successful completion of key performance indicators.

Partnerships

We are very proud of our partnership work both within and outside of Bradford; our key work includes:

NAVCA: Our CEO remains active in the network of CEOs that support each other through COIN. We completed our LIQA award in 2024 and continue to support NAVCA to develop this further.

West Yorkshire ISOs: In January 2024 the five district- based infrastructure support organisations (Bradford, Calderdale, Kirklees, Leeds, Wakefield) made a commitment to look at joint working at a West Yorkshire level. NAVCA supported the partners through 2024/25 to understand the benefits of working more closely together. Through this we jointly secured a West Yorkshire contract to deliver Sport for Good, supported by Participate Projects and Primrose Consultancy (providing additional expertise around social enterprise and equality and inclusion) which will run through to September 2025. On the back of a successful tender, the group have decided to look at joint trading opportunities and will begin this journey in the summer of 2025.

The CEOs have also developed their own peer support group which enables close working relationships. Furthermore the group has engaged with West Yorkshire Combined Authority and is working closely with them to develop a VCSE Advocacy Group that will be launched in the autumn of 2025. Alongside this work the group meets monthly with WYCA staff to discuss joint issues and find solutions.

Group Financial review

The financial statements are set out on pages 14 to 33. The financial statements have been prepared implementing the 2015 Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales.

The Trustees have taken action, because of their concerns about the inadequate levels of reserves, to better ensure that our financial performance will improve and be satisfactory going forward.

The Consolidated Statement of Financial Activities shows total incoming resources of £1,351,648 (2024: £2,278,902) and a total resource expended of £1,429,199 (2024: £2,147,395) being a net movement of funds of £77,551 deficit (2024: £131,506 surplus).

The total reserves at the year end are £1,574,824 (2024: £1,652,776). Unrestricted reserves at the year end are £1,557,653, (2024: £1,316,824) and restricted funds are £17,171 (2024: £275,441).

Reserves policy

The Trustees consider that they should review the level of reserves held by the group at regular intervals. The charity's unrestricted free reserves, which have not been designated for a specific use and do not relate to unrestricted free reserves, stood at £737,829 (2024: £448,409).

	£
Total Reserves	1,557,653
Restricted funds	(17,171)
Designated funds	(563,026)
Revaluation fund	(272,780
Unrestricted free reserves	737,829

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £228,925, to ensure that adequate funds are available to allow continued furtherance of the objects of the charity in the event of temporary shortfall of incoming resources, whilst alternate funds are sought.

The Trustees believe that holding adequate funds to cover six months operating costs would allow for an orderly winding up of the organisation and would also enable the organisation to be able to meet obligations towards staff and creditors in the event of there being no possibility of securing alternative longer-term funding. We aim to use surplus reserves in ways that meet our charitable objectives.

The trustees designated the following funds as at 31/03/2025.

Funds	£
Organisation Closure costs	124,188
Redundancy Contigency	62,072
Central Hall Maintenance	24,184
Development Fund	352,582
	563,026

Major risks

A risk review continues to be an on-going aspect of all project planning, monitoring and quality assurance. Many aspects of risk management, such authorisation, monitoring, and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover, are embedded in our policies and operating procedures.

We reviewed our full risk register during the year with all staff and trustees having contributed to it. This will help to inform our sub-committee work in the coming months and years.

Plans for future periods

We are committed to continuing the development of our consultancy services both as a stand-alone organisation and in partnership with West Yorkshire colleagues. To further the work with our West Yorkshire colleagues, we agreed in late January 2025 to all invest in further facilitated work. A tender was published and Participate Projects and their associates will deliver this work.

We have a healthy reserves position both within unrestricted and designated funds and will be resourcing some extra capacity in the team to deliver work directly to our beneficiaries. We were also aware in January 2025 that the gift from our trading arm was going to be significant and some of this income will be used to directly support the sector throughout 2025/26.

Structure, governance and management
Community Action is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The members of the management committee, who are also the directors for the purpose of company law, who served during the year are shown on page 7.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D O Amusan-Fagborun	(Resigned 12 November 2025)
E Anand	(Resigned 8 April 2025)
P M Essler	(Resigned 9 July 2025)
M T Gerdes	
M P Nicholson	
R D Templar	
K J Wyatt	
S Douglas	(Resigned 6 August 2025)
R Phagurey	(Appointed 12 November 2025)
A Sterjo	(Appointed 12 November 2025)

Recruitment and appointment of trustees
The trustees are conscious of the need to ensure that they have an appropriate range of skills to manage the charity, and the need to ensure a Board which is representative of the range of groups within the membership of the organisation. To this end, the Board audits their skills on an annual basis to have a clear idea of their training needs. Recruitment of trustees is a democratic process, the trustees issue task descriptions to potential candidates to ensure they have a clear idea of the requirements of the role. The trustees also seek to co-opt new trustees to strengthen the Board in areas of perceived weakness. New trustees received induction files of general information, including structures, budgets, staff roles and policies. They are also provided with a set of the governing documents of both Community Action and our trading arm, CPA. All new members meet with the Chief Executive Officer and senior staff as part of their induction to gain further understanding of the organisation and its purpose. Throughout the year senior staff are invited to Board meetings to update Trustees on their area(s) of work.

After the 2024/25 year end, three of our trustees resigned, due to personal commitments. The Board of Trustees started an immediate recruitment drive and secured two new trustees appointed in November 2025, following full induction and another potential new trustee, if they accept will be appointed in January 2026.

As a Board we are committed to ensuring that our whole organisation is reflective of the communities we serve. Our commitment to EDI remains and continue to check our progress and development in the diversification of our organisation.

All trustees give their time voluntarily. During the year expenses were reimbursed of £nil (2023/2024: Nil).

Organisational structure

The charity is organised so that the trustees met regularly to manage its affairs; our sub-committees meet when required to meet the needs of the organisation and we run our Board meetings bi-monthly. These remain mostly online within the parameters of governing document.

Day-to-day management is undertaken by the Chief Executive Officer (CEO). The CEO is directly accountable to the Chair and collectively to the wider board of trustees. The organisation is divided into specialist departments or teams. Each team is, in turn, managed by a manager, who is accountable to the CEO. One of our directors are also director of CPA and our CEO takes a second seat at CPA Board.

Community Action remains committed to the improvement and development of sound personnel management structures and as such during the year ensured regular manager's meetings across the organisation, ongoing supervision and continued annual appraisals for all staff.

As we now operate from various venues and working remotely from home, we try to ensure that staff are networked and informed of each other's activities. Our internal newsletter which is used by all staff to communicate internal changes and news remains popular with the staff.

Relationship with related parties

Community Action is involved in a number of partnerships in order to fulfil the objectives previously mentioned in this report.

Community Action is also the sole member of Bradford Community Payroll and Accounts Ltd. (Company number 03038813) and, in consequence, appoints the directors of that company.

Auditor

During the financial year, the charity operated a competitive tender process and BK Plus Audit Limited were reappointed as auditor of the charitable company for three years, commencing 31 March 2025.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

M T Gerdes

Trustee

Date: .....

Mark Theodore 18/12/2025

COMMUNITY ACTION BRADFORD & DISTRICT LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Community Action Bradford & District Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY ACTION BRADFORD & DISTRICT LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

Opinion
We have audited the financial statements of Community Action Bradford & District Ltd (the parent 'charitable company') and it's subsidiaries (the group) for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the group and company balance sheet, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:
- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our audit:
- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the group through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the groups's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the group's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

Use of our report

This report is made solely to the charitable group's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable group's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable group and the charitable group's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
England
Date: 19 December 2025

BK Plus Audit Limited

COMMUNITY ACTION BRADFORD & DISTRICT LTD

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	120,785	463,256	584,041	206,603	1,441,727	1,648,330
Charitable activities							
Building Services	4	129,361	-	129,361	128,229	600	128,829
Projects and Programmes	4	- 204	5,637	5,433	7,600	16,240	23,840
Sector Support	4	124,525	21	124,546	30,440	-	30,440
Other Income	4b	1,418	-	1,418	-	-	-
Other trading activities	5	486,345	-	486,345	432,264	-	432,264
Investments	6	20,504	-	20,504	15,199	-	15,199
Total Income		882,734	468,914	1,351,648	820,335	1,458,567	2,278,902
Expenditure on:							
Charitable activities							
General	7	-	-	-	-	-	-
Building Services	7	139,394	-	139,394	307,035	-	307,035
Projects and Programmes	7	109,752	341,465	451,217	-	505,412	505,412
Sector Support	7	180,048	286,336	466,384	86,430	879,538	965,968
Other trading costs	8	372,204	-	372,204	368,980	-	368,980
Total charitable expenditure		801,398	627,801	1,429,199	762,445	1,384,950	2,147,395
Net income		81,336	- 158,887	- 77,551	57,889	73,617	131,506
Transfers between funds		99,384	- 99,384	-	31,886	- 31,886	-
Taxation		- 401	-	- 401	178	-	178
Net movement in funds	10	180,319	- 258,271	- 77,952	89,953	41,731	131,684
Reconciliation of funds:							
Fund balances at 1 April 2024		1,377,334	275,442	1,652,776	1,287,381	233,711	1,521,092
		1,557,653	17,171	1,574,824	1,377,334	275,442	1,652,776

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY ACTION BRADFORD & DISTRICT LTD

GROUP AND CHARITY BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

		GROUP		CHARITY	
		2025	2024	2025	2024
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14	287,949	296,160	285,508	295,826
Investments	15	-	-	-	-
Current assets					
Debtors	16	178,754	277,569	45,780	169,115
Cash at bank and in hand		1,458,812	1,575,561	1,305,234	1,456,972
		1,637,566	1,853,130	1,351,014	1,626,087
Creditors : amounts falling due within one year	17	- 350,227	- 496,451	- 302,528	- 460,497
Net current assets		1,287,339	1,356,679	1,048,486	1,165,590
Total assets less current liabilities		1,575,288	1,652,839	1,333,994	1,461,416
Provisions for liabilities		- 464	- 63	-	-
Net assets excluding pension liability		1,574,824	1,652,776	1,333,994	1,461,416
The funds of the charity					
Restricted funds	20	17,171	275,442	17,170	275,441
Unrestricted funds	21	1,557,653	1,377,334	1,316,824	1,185,975
Total charitable expenditure		1,574,824	1,652,776	1,333,994	1,461,416

18/12/2025

The financial statements were approved by the trustees on .....

.....
M T Gerdes
Trustee

Company registration number 04283003 (England and Wales)

Mark Theodore

COMMUNITY ACTION BRADFORD & DISTRICT LTD

CONSOLIDATED STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	25		- 133,598		80,343
Investing activities					
Purchase of tangible fixed assets		- 3,655		- 8,188	
Investment income received		20,504		15,199	
Net cash generated from/(used in) investing activities			16,849		7,011
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			- 116,749		87,354
Cash and cash equivalents at beginning of year			1,575,561		1,488,207
Cash and cash equivalents at end of year			1,458,812		1,575,561

1 Accounting policies

Charity information

Community Action Bradford & District Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Cardigan House, Femcliffe Road, Bingley, West Yorkshire, BD16 2TA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

Group financial statements

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 99 year lease
Fixtures and fittings	20% reducing balance / straight line over 3/4 years
Computers	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and legacies	2,650	-	2,650	1,438	-	1,438
Grants and contracts income	116,575	463,256	579,831	205,165	1,441,727	1,646,892
Membership fees	1,560		1,560			-
Donation from trading subsidiary - Bradford Community Payroll	-	-	-	-	-	-
Total Income	120,785	463,256	584,041	206,603	1,441,727	1,648,330
Grants receivable for core activities						
Activation	61,862		61,862	-		
Bradford District and Craven Clinical Commissioning Group	-	-	-	-	54,000	54,000
BMDC - Advice Network	-	-	-	-	48,389	48,389
BMDC - Central Hall	-	-	-	159,083	-	159,083
BMDC - Community Champions	-	-	-	-	830	830
BMDC - Disability Grant	-	-	-	-	-	-
BMDC - DVSA	-	-	-	-	3,100	3,100
BMDC - HALE	-	-	-	-	-	-
BMDC - Healthwacth	-	198,995	198,995	-	204,000	204,000
BMDC - Other	3,363	-	3,363	5,475	-	5,475
BMDC - VCSE SIP	-	262,261	262,261	40,607	853,591	894,198
BMDC - VCSE : Spirit of 2012	-	-	-	-	792	792
BMDC - Warm Spaces	-	-	-	-	-	-
Bradford VCS Alliance	-	-	-	-	-	-
CABAD- Core	48,810	-	48,810	-	-	-
Community Transport	-	-	-	-	9,000	9,000
Harrogate and District NHS Foundation	-	-	-	-	10,000	10,000
NHS West Yorkshire ICB	-	-	-	-	221,684	221,684
Shaping the Future	-	2,000	2,000	-	34,500	34,500
Sport for good	2,540	-	2,540	-	-	-
Other	-	-	-	-	1,841	1,841
	116,575	463,256	579,831	205,165	1,441,727	1,646,892

(BMDC = Bradford Metropolitan District Council)

4 Income from charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Buildings Service						
Charitable and project income	129,361	-	129,361	128,229	600	128,829
Projects and Programmes						
Charitable and project income	- 204	5,637	5,433	7,600	16,240	23,840
Sector Support						
Charitable and project income	124,525	21	124,546	30,440	-	30,440
Rent received	-	-	-	-	-	-
	253,682	5,658	259,340	166,269	16,840	183,109

4b Other income

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Other income	1,418	-
	1,418	-

5 Other trading activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Bradford Community Payroll Ltd	486,345	432,264
	486,345	432,264

6 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	20,504	15,199
	20,504	15,199

7 **Expenditure on charitable activities**

	Buildings Services 2025	Projects and Programmes 2025	Sector Support 2025	Total 2025	Buildings Services 2024	Projects and Programmes 2024	Sector Support 2024	Total 2024
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	56,105	193,433	313,229	562,767	60,245	147,456	499,987	707,688
Depreciation and impairment	-	-	10,318	10,318	-	1,604	7,652	9,256
Building and premises costs	77,146	8,875	21,516	107,537	70,826	4,742	29,833	105,401
Office costs	1,511	2,496	6,189	10,196	1,948	1,007	12,620	15,575
Computer costs	-	-	-	-	-	-	-	-
Motor and travel costs	55	4,695	1,457	6,207	240	4,559	1,173	5,972
Staff, health and training costs	430	654	24,154	25,238	695	740	3,842	5,277
Project and activity costs	3,297	179,903	5,155	188,355	169,636	312,499	246,510	728,645
Consultancy costs	270	60,886	71,575	132,731	2,472	32,432	151,082	185,986
Professional fees	-	-	-	-	-	-	600	600
Finance costs	-	-	378	378	-	-	230	230
Other costs	-	-	-	-	-	-	-	-
	138,814	450,942	453,971	1,043,727	306,062	505,039	953,529	1,764,630
Share of support and governance costs (see note 7)								
Support	580	275	12,413	13,268	973	373	12,439	13,785
	139,394	451,217	466,384	1,056,995	307,035	505,412	965,968	1,778,415
Analysis by fund								
Unrestricted funds	139,394	109,752	180,048	429,194	307,035	-	86,430	393,465
Restricted funds	-	341,465	286,336	627,801	-	505,412	879,538	1,384,950
	139,394	451,217	466,384	1,056,995	307,035	505,412	965,968	1,778,415

8 Other trading costs

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Bradford Community Payroll Ltd	372,204	368,980
	372,204	368,980

9 Support costs allocaed to activities

	2025	2024
	£	£
Governance costs	13,268	13,785
Analysed between:		
Building Services	580	973
Projects and Programmes	275	373
Sector Support	12,413	12,439
	13,268	13,785

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting		
Fees payable for the audit of the charity's financial statements		
- Audit services	10,710	10,200
- Non audit services	-	1,565
Depreciation of owned tangible fixed assets	10,318	9,256

11 Trustees

During the year, the Board approved consultancy work – Market research and scoping Community Action recruitment service at the rate of £1,600 for K Wyatt. No other trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees indemnity insurance cover is included within the charity's main insurance policy, however the premium paid is not separately identifiable from the total cost incurred.

Trustees expenses

No trustees expenses were paid during the financial year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Chief Executive	1	1
Administation, finance and managers	3	4
Frontline support staff	7	12
Healthwatch	3	3
Ancillary staff (Cleaners and Café)	2	2
Trading company	8	8
	24	30

Employment costs	2025 £	2024 £
Wages and salaries	750,637	877,977
Spcial secuirty costs	66,833	68,354
Other pension costs	39,109	35,073
	856,579	981,404

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,0001 - £70,000	1	1

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	66,981	64,296

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes. The profits of the trading subsidiary are subject to corporation tax.

14 **Tangible fixed assets**

CHARITY

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	275,000	176,162	22,325	473,487
Additions	-	-	-	-
At 31 March 2025	275,000	176,162	22,325	473,487
Depreciation and impairment				
At 1 April 2024	-	162,884	14,777	177,661
Depreciation charged in the year	3,090	2,655	4,573	10,318
At 31 March 2025	3,090	165,539	19,350	187,979
At 31 March 2025	271,910	10,623	2,975	285,508
At 31 March 2024	275,000	13,278	7,548	295,826

Included within long leasehold assets is the charity premises at Central Hall, Keighley. These premises were revalued on the

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £121,842 (2024 - £121,988).

The revaluation surplus is disclosed in the detailed funds analysis note.

14 **Tangible fixed assets (Continued)**

GROUP

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	275,000	190,437	69,104	534,541
Additions	-	-	3,655	3,655
Disposals	-	- 13,914	- 26,716	- 40,630
At 31 March 2025	275,000	176,523	46,043	497,566
Depreciation and impairment				
At 1 April 2024	-	177,094	61,287	238,381
Depreciation charged in the year	3,090	2,720	6,056	11,866
Eliminate on disposals	-	- 13,914	- 26,716	- 40,630
Reversal of impairment	-	-	-	-
At 31 March 2025	3,090	165,900	40,627	209,617
At 31 March 2025	271,910	10,623	5,416	287,949
At 31 March 2024	275,000	13,343	7,817	296,160

15 Fixed asset investments

There were no investment assets outside the UK. The company's investments at the balance sheet date include the following

Bradford Community Payroll Ltd

The charity is the sole member of Bradford Community Payroll Ltd, which does not have share capital, therefore no investment value is presented on the balance sheet of the charity.

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31/03/25	31/03/24
Turnover	486,345	434,664
Total Expenditure	(358,615)	(372,432)
Taxation	(401)	178
	127,329	62,410
Donation to parent charity (Paid in Year)	(63,175)	(70,546)
	64,154	- 8,136
Summary of assets and liabilities:		
Assets	288,993	229,227
Liabilities	(33,474)	(37,862)
	255,519	191,365

16 Debtors

	GROUP		CHARITY	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	30,235	148,305	30,235	148,902
Other debtors	123,080	102,081	1,237	1,288
Prepayments and accrued income	25,439	27,183	14,308	18,925
	178,754	277,569	45,780	169,115

17 Creditors

	Notes	GROUP 2025	GROUP 2024	CHARITY 2025	CHARITY 2024
		£	£	£	£
Other taxation and social security		38,461	38,257	10,630	12,856
Deferred income	19	89,248	331,387	87,899	331,387
Trade creditors		183,965	90,114	183,965	90,114
Accruals		38,553	36,693	20,034	26,140
		350,227	496,451	302,528	460,497

18 Deferred income

	GROUP 2025	GROUP 2024	CHARITY 2025	CHARITY 2024
	£	£	£	£
Other deferred income	89,248	331,387	87,899	331,387

Deferred Income is included in the financial statements as follows:

	GROUP 2025	GROUP 2024	CHARITY 2025	CHARITY 2024
	£	£	£	£
Deferred Income is included within				
Current liabilities	89,248	331,387	87,899	331,387
Movements in the year:				
Deferred income at 1 April 2024	331,387	436,677	331,387	436,677
Released from previous periods	(341,278)	(321,565)	(341,278)	(321,565)
Resources deferred in the year	99,139	216,275	97,790	216,275
	89,248	331,387	87,899	331,387

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	39,109	35,073

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund

20 **Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used

	At 1 April 2024	Incoming Resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
DVSA / INFO	12,181	-	140	(12,320)	1
Healthwatch	176,530	204,632	(308,202)	(72,960)	-
Ilkley	17,918	-	-	(9,588)	8,330
VCSE SIP	28,569	262,279	(286,322)	(4,526)	-
Young Lives Bradford	-	-	(11)	11	-
Advice Network	20,713	-	(19,495)	-	1,218
Shaping the Future	19,530	2,003	(13,911)	-	7,622
	275,442	468,914	(627,801)	(99,384)	17,171

Previous year:

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to

	At 1 April 2023	Incoming Resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Big Lottery Fund - HALE	1,429	-	-	(1,429)	-
Bradford Befriending Network	(451)	-	-	451	-
Bradford CCG	(300)	-	-	300	-
Day Opportunities	1,917	-	-	(1,917)	-
DVSA / INFO	3,646	11,635	(3,100)	-	12,181
Healthwatch	126,383	211,600	(161,453)	-	176,530
Ilkley	42,323	1,217	-	(25,822)	17,918
Kickstart	990	-	-	(990)	-
HPoC	-	221,684	(221,684)	-	-
VCSE SIP	61,237	854,983	(879,075)	(8,577)	28,569
VOSO	(1,874)	105	(82)	1,851	-
Computer Class	-	-	(2,077)	2,077	-
Young Lives Bradford	(1,589)	-	(380)	1,969	-
Advice Network	-	48,389	(27,676)	-	20,713
Shaping the Future	-	34,500	(14,970)	-	19,530
Other	-	74,453	(74,453)	-	-
	233,711	1,458,567	(1,384,950)	(31,886)	275,442

Description of Funds:

Advice Network – grant to provide a network for organisations providing advice services
Big Lottery Fund : E5 - Big Lottery project supporting women and girls operating in Keighley ward.
Big Lottery Fund : HALE - Shipley Area Links Befriending and Advocacy project
Computer class- Grant held on behalf of Silver Surfers in Bingley to enable them to run computer courses for those over 5
Daycare - Council grant to run day care services in Bingley
Day Opportunities - Day care services for older people in Bingley
Dementia Friendly Keighley - We employ and support the staff of DFK on behalf of a management committee. This
Healthwatch - Council contract to run Healthwatch, a statutory duty of the Council to deliver
HPoC – grant to provide support to the VCSE sector from the West Yorkshire Health and Care partnership

20 **Restricted funds (Continued)**

Ilkley - Income left by a benefactor to Ilkley Office for the benefit of the Ilkley ward
INFO - Our information service providing newsletters and social media updates to the sector; this team also manages our online database which drives several other websites/portals for the local VCS and communities.
Kickstart- Training programme for young people to gain work experience
Shaping the future – national programme supporting the diversity of volunteering
Support and development training – income from our training programme
VCSE SIP – Council contract to provide support services to the VCSE sector; capacity building, volunteering, networks, information and citizen engagement; delivered in a consortium with Participate Projects, HALE and The VCS Alliance
VOSO - Monies from the BISON grant
Young Lives Bradford - Council grant to provide voice and representation activity

(NB: References to 'Council' above refer to Bradford Metropolitan District Council)

Transfers between funds

Transfers between funds represent the movement of year end balances relating to projects that have ended and the closing balances have

21 **Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific

CHARITY:	At 1 April 2024	Incoming Resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Unrestricted funds:					
General	402,619	489,314	(445,557)	34,642	481,018
Cost of Living	17,173	-	-	(17,173)	-
Snicket	9,116	-	-	(9,116)	-
Designated fund:					
Organization Closure Costs	124,136	-	52	-	124,188
Central Hall Maintenance	30,717	-	(6,533)	-	24,184
Landmark House	6,500	-	-	(6,500)	-
Development Fund	236,821	-	(3,591)	119,352	352,582
Redundancy Contigency	83,893	-	-	(21,821)	62,072
	-	-	-	-	
Property Revaluation fund:	-				
Central Hall	275,000	-	(2,220)	-	272,780
	1,165,975	489,314	(457,849)	99,384	1,316,824

GROUP:	At 1 April 2024	Incoming Resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Unrestricted funds:					
General	693,977	882,734	(769,507)	34,642	721,846
Cost of Living	17,173	-	-	(17,173)	-
Snicket	9,116	-	-	(9,116)	-
Designated fund:	-				
Organization Closure Costs	124,136	-	52	-	124,188
Central Hall Maintenance	11,217	-	(6,533)	-	4,684
Landmark House	26,000	-	-	(6,500)	19,500
Development Fund	236,821	-	(3,591)	119,352	352,582
Redundancy Contigency	83,893	-	-	(21,821)	62,072
			-	-	
Property Revaluation fund:	-	-			
Central Hall	275,000	-	(2,220)	-	272,780
	1,377,334	882,734	(801,799)	99,384	1,557,653

21 **Unrestricted funds (Continued)**

Previous year - CHARITY	At 1 April 2023	Incoming Resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds:					
General	332,110	441,667	- 392,205	21,047	402,619
Cost of Living	-	12,836	- 1,630	5,967	17,173
Snicket	-	7,503	-	1,613	9,116
Designated fund:					
Organization Closure Costs	124,136	-	-	-	124,136
Central Hall Maintenance	30,820	-	- 103	-	30,717
Landmark House	26,000	-	-	- 19,500	6,500
Development Fund	219,185	-	- 1,864	19,500	236,821
Redundancy Contigency	80,634	-	-	3,259	83,893
Property Revaluation fund:					
Central Hall	275,000	-	-	-	275,000
	1,087,884	462,006	- 395,802	31,886	1,185,975

Previous year -GROUP:	At 1 April 2023	Incoming Resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds:					
General	531,606	799,996	- 758,672	21,047	593,977
Cost of Living	-	12,836	- 1,630	5,967	17,173
Snicket	-	7,503	-	1,613	9,116
Designated fund:					
Organization Closure Costs	124,136	-	-	-	124,136
Central Hall Maintenance	11,320	-	- 103	-	11,217
Landmark House	45,500	-	-	- 19,500	26,000
Development Fund	219,185	-	- 1,864	19,500	236,821
Redundancy Contigency	80,634	-	-	3,259	83,893
Property Revaluation fund:					
Central Hall	275,000	-	-	-	275,000
	1,287,381	820,335	- 762,269	31,886	1,377,334

Description of Funds

Unrestricted fund : Bradford - General funds brought forward from the Bradford CVS accounts

Designated fund : Building/Closure Costs - Fund to cover 6-month closure and building costs

Designated fund : Keighley - Fund to earmark funds to be spent on Keighley activities

Designated fund : Landmark House - Fund to earmark the lease commitment held by the charity in relation to Landmark House, the premises used by Bradford Community Payroll Ltd

Designated fund ; Development Fund - Fund to support the CAB&D activities and initiatives in the future

Designated fund : Redundancy - Fund to cover redundancy costs as at the year end

Property Revaluation fund - Relates to revaluation reserve for Central Hall, Keighley

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2024:			
Tangible assets	287,949	-	287,949
Current assets / liabilities	1,269,704	17,171	1,286,875
	1,557,653	17,171	1,574,824

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024			
Tangible assets	296,160	-	296,160
Current assets / (liabilities)	1,081,174	275,442	1,356,616
	1,377,334	275,442	1,652,776

23 Operating lease commitments

	2025	2024
	£	£
Within one year	11,539	22,401
Between two and five years	4	10,017
In over five years	85	81
	11,628	32,499

24 Contingent liabilities

The charity, as the sole member of its trading subsidiary, Bradford Community Payroll and Accounts Ltd, undertakes to contribute to the assets of the limited company, in the event of the company being would up either whilst it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding £1.

The charity has been required to underwrite a guarantee for the trading subsidiary in relation to its banking relationship with Unity Trust, this guarantee relates to the level of money processing by the company.

25 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	- 77,952	131,684
Adjustments for:		
Investment income recognised in statement of financial activities	- 20,504	- 15,199
Depreciation and impairment of tangible fixed assets	11,866	10,199
Movements in working capital:		
Decrease/(increase) in debtors	98,815	39,525
Increase in creditors	- 145,823	- 85,866
Cash generated from operations	- 133,598	80,343

26 Analysis of changes in net funds

The charity had no material debt during the year.

COMMUNITY ACTION BRADFORD & DISTRICT LTD.

England & Wales - Charity number 1090036

Accounts

Charity registration number 1090036

Company registration number 04283003 (England and Wales)

COMMUNITY ACTION BRADFORD & DISTRICT LTD

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY ACTION BRADFORD & DISTRICT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D O Amusan-Fagborun E Anand S E Douglas P M Essler M T Gerdes M P Nicholson R D Templar K J Wyatt	
Secretary	S J Nevison	
Senior management	S J Nevison	(Chief Executive)
Charity number	1090036	
Company number	04283003	
Registered office	Cardigan House Ferncliffe Road Bingley West Yorkshire BD16 2TA	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

COMMUNITY ACTION BRADFORD & DISTRICT LTD

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COMMUNITY ACTION BRADFORD & DISTRICT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

A summary of the objects of Community Action Bradford & District ('Community Action') as set out in its governing document are;

"To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of City of Bradford Metropolitan District and the surrounding area and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose; to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit."

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regards to public benefit guidance published by the Commission.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Our work covers a number of different areas and we are pleased to provide a summary of key achievements/ deliverables for a number of our areas, funded through City of Bradford Metropolitan District Council (CBMDC) grants and contracts including the Voluntary, Community and Social Enterprise (VCSE) Support and Improvement Programme (SIP), other grants and earned income.

VCSE Support and Improvement Programme: 2023 saw this new contract really gather pace with key deliverables starting to make a real difference to the VCSE and communities in Bradford District. The new partnership of Community Action plus Participate Projects, HALE and The VCS Alliance gelled really well and our customers were able to see us working closely together.

This ambitious programme started in April 2022 with Community Action leading VCSE sector support.

The breakdown of the delivery of the VCSE SIP are as follows:

Capacity Building; led by Community Action and delivered in partnership with Participate Projects who specialise in social enterprise support and development and with WYCAS as a sub-contractor covering financial organisation development activities.

Volunteering; led by Community Action and delivered in partnership with Participate Projects who specialise in business volunteering

Information and Insight; solely delivered by Community Action

Voice and Influence; led by Community Action in partnership with The VCS Alliance

Citizen's Engagement; led by HALE with sub-contractors at CNet, Keighley Healthy Living and Bradford Talking Media. This Lot has close links to the Voice and Influence Lot

Our beneficiaries have seen that we are have been able to build on the previous service delivery of each of the individual organisations in the partnership. By working together we are able to provide a more joined up service, increasing the quality of our work and reducing duplication. We remain working in a hybrid manner ie without the need for a large office base and the team have become more agile and flexible in their approach; again a benefit to our beneficiaries.

Further developments through this contract are the allocation of one named, dedicated worker for each of the Bradford District constituencies and the ability to diversify the frontline staff team as we were able to recruit new staff across the Lots.

In the summer of 2023 we were asked to provide additional work under this contract to support the Start for Life and Family Hubs work in the district; this work was lead by Community Action in partnership with HALE. We have recruited a co-ordinator (based in a frontline VCSE organisation) and Peer Support and Volunteering Development Officer (based with Community Action). In January 2024 the CEO of HALE left the organisation and Community Action took on the sole management of this project.

In January 2024 we were informed by City of Bradford Metropolitan District Council that they were proposing to cut the VCSE SIP by £460,000 per annum, effectively removing the Department of Place contribution. Community Action undertook a thorough budget consultation impact assessment and submitted this to the council. However, this cut was approved by the full council on 7th March 2024. The partnership plus CNet and Race Equality Network have worked closely with the remaining commissioners of the VCSE SIP and the delivery of an interim Activation contract will commence from 1st July 2024. The lead partner for the new contract will be The VCS Alliance and Community Action will be focusing their work on capacity building activities in partnership with Participate Projects.

The reduction in the funding is leading to loss of several of the staff team through redundancy. This has impacted on our redundancy designation levels.

We have also delivered these major pieces of work:

Healthwatch Bradford and District - an independent healthcare consumer champion. More information including the annual report for Healthwatch can be found at www.healthwatchbradford.co.uk. Following the growth during 2022/ 23 the new manager has maintained the reputation of Healthwatch and it builds further in reach and achievements. The decision taken to 'float off' Healthwatch as an independent entity made last year remains a work in progress. The timeline for this has stretched due to issues with Director recruitment and we remain dependent on the Charity Commission registering the new body. Funding for the Healthwatch contract has rolled over into a further year, and our expectation of a competitive tender is now less likely. Healthwatch are currently in discussions about securing 3 – 5 year contract.

Ilkley Office - our furthest outreach with a big heart. A focal point of the community, our Ilkley office is managed by one person and run by a volunteer workforce. We continued to use the legacy from the Maureen Wilson Estate to enable this office to operate. From December 2022, we transferred the office lease to Ilkley Community Transport and since then we are now a tenant in this office. This is proving successful thus far.

Towns Fund – Keighley and Shipley – Our CEO is the VCSE representative on both of these Boards and has supported the development of the Town Improvement Plans and their submission to government. Both plans were well received and over £58.6m will come into the District over the next few years. Through the Keighley Towns Fund we secured a capital grant of £162k to repair the roof at Central Hall; this work was completed in 2023 and we are delighted to have used a local company to complete this work.

The process of receipt of the capital grant was via an open and competitive process and Community Action were not part of the decision making panel. An internal check was carried out by the Assets Manager and our CEO was not involved.

Shaping the Future in Volunteering – we began conversations with a group of 26 national charities about work to support these charities with the diversification of their volunteering base. Grant applications were made by Shaping the Future and were unsuccessful so several of the charities contributed to pot which has allowed us to carry out a piece of research around diversifying volunteering. This report was well received and we have extended this project until September 2024.

Advice Network – in late March 2023 we were approached by CBMDC to deliver an advice network to support the new Welfare Advice contract providers. This funding provides resources for a co-ordinator post for 18 months and the first 12 months of the work has proven that we will need further investment to continue this work. We will be developing a joint bid with Advice Providers to fund this post from November 2024.

Internships – we have developed a new relationship with the University of Bradford and in summer 2023 secured another internship within Community Action; the placement lasted for three months and on completion we have been able to offer them a roles within the Start for Life part of the VCSE SIP.

Cost of Living support – we were commissioned by CBMDC to deliver a printed support booklet and an accompanying website to support people with cost of living issues. This work was delivered throughout 2023/24 and the website has been maintained throughout the year. The re-commissioned to revise, update and reprint the booklet took place in autumn 2023.

Harnessing the Power of Communities; In April 2023 we started to lead a partnership programme across Bradford District and Craven on behalf of the West Yorkshire ICB. This work is in partnership with The VCS Alliance, HALE, Participate Projects, CNet, Race Equality Network, Community First Yorkshire and Give Bradford. The work involves delivering bespoke interventions in areas of high need/low VCSE infrastructure and/or capacity plus a small grants programme. The partnership agreed to deliver a Participatory Grant Making event in autumn 2023 and successfully funded over 25 organisations in one day. Other projects are focussed on Black Maternity Health, Crag area of Shipley, Bradford West and Craven.

City Culture 2025; Community Action has been working closely with the Bradford Culture Company to support them with their volunteering ambitions in 2025. This has been enabled through the Spirit of 2012 (Olympic legacy funding) programme and through provision of bespoke pieces of work such as capacity building and safeguarding training.

Supporting our service delivery

We acknowledge the work of our finance team, HR and admin staff for their part in our achievement of this work. We thank them all for their hard work. Central Hall continues to recover from the impact of COVID-19, showing a surplus that we are planning to reinvest into the fabric of the building. We have now completely filled all our tenantable spaces, including securing a tenancy with Cellar Trust who started to run an evening-based crisis service from the premises in late 2022/early 2023. CAB were successful in retaining their Welfare Advice contract and have signed a new three-year lease.

Trading Arm

Bradford Community Payroll and Accounts (CPA) activity continues to grow following the further investment in the staff team within our trading arm. The joint post with our finance assistant working across both organisations to support both entities with back office functions continued throughout 2023/24 with a promotion to the post of finance manager in autumn 2023. The Directors of CPA signed off a new business plan for the organisation during 2023 and this will see the staff of CPA being able to start to draw down performance-related rewards from the end of 2023/24. The business plan also addressed the static funding from CBMDC, providing an increase to our charges to the council. The plan also includes phases to develop both direct payments work and payroll services to VCSE organisations.

Partnerships

We are very proud of our partnership work both within and outside of Bradford; our key work includes:

NAVCA: Our CEO remains active in the network of CEOs that support each other through COIN. During the year NAVCA launched a new quality award called LIQA and we are part of the pilot programme to develop this work further.

West Yorkshire ISOs: In January 2024 the five district based infrastructure support organisations (Bradford, Calderdale, Kirklees, Leeds, Wakefield) made a commitment to look at joint working at a West Yorkshire level. For this they put out a tender for independent facilitation. NAVCA were successful in securing this work and a plan of work will be delivered through 2024/25.

Financial review

The Statement of Financial Activities shows total incoming resources of £1,920,572 (2023: £1,321,540) and total resources expended of £1,717,054 (2023: £1,262,049), being a net surplus on movement of funds of £203,518 (2023: £59,491).

The total reserves at the year end are £1,711,420 (2023: £1,507,902). Unrestricted reserves at the year end are £1,435,980 (2023: £1,274,192) and restricted funds are £275,440 (2023: £233,710).

Reserves policy

The Trustees consider that they should review the level of reserves held by the charity at regular intervals. The charity's unrestricted reserves, which have not been designated for a specific use and do not relate to revaluation reserves, stood at £448,409 (2023 : £332,110).

	£
Total Reserves	1,711,420
Less : Restricted Funds	(275,440)
Less : Designated Funds	(462,567)
Less : Revaluation Fund	(525,004)
	448,409

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £200,552 (excluding impairment reversal), to ensure that adequate funds are available to allow continued furtherance of the objects of the charity in the event of temporary shortfall of incoming resources, whilst alternate funds are sought.

The Trustees believe that holding adequate funds to cover six months operating costs would allow for an orderly winding up of the organisation and would also enable the organisation to be able to meet obligations towards staff and creditors in the event of there being no possibility of securing alternative longer-term funding. These reserves (no's 1-3 below) total £214,529. We aim to use surplus reserves in ways that meet our charitable objectives. Development and maintenance reserves, available to the trustees to utilise (no's 4-5 below), total £248,038.

The trustees have designated the following funds as at 31/3/24.

Fund	£
(1) Organisation Closure costs	124,136
(2) Redundancy Contingency	83,893
(3) Landmark House Lease	6,500
(4) Central Hall Maintenance	30,717
(5) Development Fund	217,321
	462,567

Purpose of Funds:

(1) Staffing and running costs for six months to ensure proper closure of the organisation;
(2) Redundancy valuation for all staff;
(3) Funds to guarantee the lease of Landmark House;
(4) Funds to support the maintenance of our flagship building in Keighley;
(5) Funds to invest in services that support the wider VCSE Sector in Bradford District. During 2024/25 a spending plan for this fund will be drawn up.

Major risks

A risk review continues to be an on-going aspect of all project planning, monitoring and quality assurance. Many aspects of risk management, such authorisation, monitoring, and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover, are embedded in our policies and operating procedures.

We maintain a full risk register that all staff and trustees contribute to. This helps to inform our sub-committee work both during the year and in planning for the future.

Plans for future periods

We developed a new job site during 2022/23, launched in April 2023; since then it has proved popular and we are looking to move into phase 2 of this development by seeking private sector businesses' job adverts on the site. We hope this activity will enable us to turn the site into a full income stream whilst keeping costs low for the VCSE sector.

Due to the dramatic loss of income from the VCSE SIP contract, we are looking at developing our trading even further. The Board has invested in a Business Development Team, utilising its Development Fund for this purpose. There is a gap in capacity building for smaller grassroots organisations and funds raised through this team will be allocated to this gap. We will seek to provide consultancy around our key skills in the organisation and look at subscription services for our popular newsletter, Briefing Bradford.

Structure, governance and management

Community Action Bradford and District is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The members of the management committee, who are also the directors for the purpose of company law, who served during the year are shown on page 7.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D O Amusan-Fagborun	
E Anand	
S J Davison	(Resigned 19 May 2023)
S E Douglas	
P M Essler	
M P Fraser	(Resigned 30 August 2023)
M T Gerdes	
M P Nicholson	
R D Templar	
K J Wyatt	

Recruitment and appointment of trustees

The trustees are conscious of the need to ensure that they have an appropriate range of skills to manage the charity, and the need to ensure a Board which is representative of the range of groups within the membership of the organisation. To this end, the Board audits their skills on an annual basis to have a clear idea of their training needs. While recruitment of trustees is a democratic process, the trustees issue task descriptions to potential candidates to ensure they have a clear idea of the requirements of the role. The trustees also seek to co-opt new trustees to strengthen the Board in areas of perceived weakness. New trustees received induction files of general information, including structures, budgets, staff roles and policies. They are also provided with a set of the governing documents of both Community Action and our trading arm, Community Payroll and Accounts. All new members meet with the CEO and senior staff as part of their induction to gain further understanding of the organisation and its purpose. Throughout the year senior staff are invited to Board meetings to update Trustees on their area(s) of work.

As a Board we are committed to ensuring that our whole organisation is reflective of the communities we serve and during this year we added a standing item to our agenda covering EDI allowing us to check our progress and development in the diversification of our organisation. During 23/24 the Board also agreed to look into the development of a Stakeholder Advisory Group to support their desire to be reflective of the communities in Bradford District.

All trustees give their time voluntarily.

Organisational structure

The charity is organised so that the trustees met regularly to manage its affairs; our sub-committees meet when required to meet the needs of the organisation and we run our Board meetings bi-monthly. These remain mostly online within the parameters of governing document.

Day-to-day management is undertaken by the Chief Executive Officer (CEO). The CEO is directly accountable to the Chair and collectively to the wider board of trustees. The organisation is divided into specialist departments or teams. Each team is, in turn, managed by a manager, who is accountable to the CEO. One of our directors are also director of CPA and our CEO takes a second seat at CPA Board.

Community Action remains committed to the improvement and development of sound personnel management structures and as such during the year ensured regular manager's meetings across the organisation, ongoing supervision and continued annual appraisals for all staff.

As we now operate from four venues, we try to ensure that staff are networked and informed of each other's activities. Our internal newsletter which is used by all staff to communicate internal changes and news remains popular with the staff.

Relationship with related parties

CAB&D is involved in a number of partnerships in order to fulfil its objectives.

CAB&D is also the sole member of Bradford Community Payroll and Accounts Limited. (Company number 03038813) and, in consequence, appoints the directors of that company.

Funds held as custodian trustee

At 31 March 2024 the charity held funds as custodian on behalf of other organisations totalling £28,766. These are held within separate bank account to ensure segregation from the charity's assets.

Auditor

During the financial year, the charity operated a competitive tender process and BK Plus Audit Limited were reappointed as auditor of the charitable company for three years, commencing 31 March 2024.

The trustees' report was approved by the Board of Trustees.

Mark Gerdes

Mark Gerdes (Nov 19, 2024 17:07 GMT)

M T Gerdes

Trustee

Date: 19/11/2024

COMMUNITY ACTION BRADFORD & DISTRICT LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Community Action Bradford & District Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY ACTION BRADFORD & DISTRICT LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

Opinion

We have audited the financial statements of Community Action Bradford & District Ltd (the 'parent charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the parent charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: *https://www.frc.org.uk/auditorsresponsibilities*. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited

20 November 2024

Chartered Accountants
Statutory Auditor

BK Plus Audit Limited

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

COMMUNITY ACTION BRADFORD & DISTRICT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 (Restated) £	Restricted funds 2023 (Restated) £	Total 2023 (Restated) £
Income from:							
Donations and legacies	3	206,603	1,441,727	1,648,330	212,897	877,386	1,090,283
Charitable activities							
Building Services	4	128,229	600	128,829	124,878	-	124,878
Projects and Programmes	4	7,600	16,240	23,840	-	20,089	20,089
Sector Support	4	30,440	-	30,440	11,281	19,744	31,025
Other trading activities	5	432,264	-	432,264	374,289	-	374,289
Investments	6	15,199	-	15,199	6,263	-	6,263
Total Income		820,335	1,458,567	2,278,902	729,608	917,219	1,646,827
Expenditure on:							
Charitable activities							
General	7	-	-	-	16,871	1,237	18,108
Building Services	7	307,035	-	307,035	172,326	-	172,326
Projects and Programmes	7	-	505,412	505,412	50	230,855	230,905
Sector Support	7	86,430	879,538	965,968	292,180	544,519	836,699
Other trading costs	8	368,980	-	368,980	306,034	-	306,034
Total charitable expenditure		762,445	1,384,950	2,147,395	787,461	776,611	1,564,072
Net income		57,889	73,617	131,506	- 57,853	140,608	82,755
Transfers between funds		31,886	- 31,886	-	26,187	- 26,187	-
Taxation		178	-	178	776	-	776
Net movement in funds	10	89,953	41,731	131,684	- 30,890	114,421	83,531
Reconciliation of funds:							
Fund balances at 1 April 2023		1,287,381	233,711	1,521,092	1,318,271	119,290	1,437,561
		1,377,334	275,442	1,652,776	1,287,381	233,711	1,521,092

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY ACTION BRADFORD & DISTRICT LTD

GROUP AND CHARITY BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	GROUP 2024 £	GROUP 2023 (Restated) £	CHARITY 2024 £	CHARITY 2023 (Restated) £
Fixed assets					
Tangible assets	14	296,160	298,171	295,826	296,895
Investments	15	-	-	-	-
Current assets					
Debtors	16	277,569	317,094	169,115	277,030
Cash at bank and in hand		1,575,561	1,488,207	1,456,972	1,279,552
		1,853,130	1,805,301	1,626,087	1,556,582
Creditors : amounts falling due within one year	17	- 496,451	- 582,139	- 460,497	- 531,881
Net current assets		1,356,679	1,223,162	1,165,590	1,024,701
Total assets less current liabilities		1,652,839	1,521,333	1,461,416	1,321,596
Provisions for liabilities		- 63	- 241	-	-
Net assets excluding pension liability		1,652,776	1,521,092	1,461,416	1,321,596
The funds of the charity					
Restricted funds	20	275,442	233,711	275,441	233,711
Unrestricted funds	21	1,377,334	1,287,381	1,185,975	1,087,885
Total charitable expenditure		1,652,776	1,521,092	1,461,416	1,321,596

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19/11/2024

Mark Gerdes

Mark Gerdes (Nov 19, 2024 17:07 GMT)

M T Gerdes

Trustee

Company registration number 04283003 (England and Wales)

COMMUNITY ACTION BRADFORD & DISTRICT LTD

CONSOLIDATED STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023 (Restated)	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	25		80,343		289,058
Investing activities					
Purchase of tangible fixed assets		- 8,188		- 16,216	
Investment income received		15,199		6,263	
Net cash generated from/(used in) investing activities			7,011		- 9,953
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			87,354		279,105
Cash and cash equivalents at beginning of year			1,488,207		1,209,102
Cash and cash equivalents at end of year			1,575,561		1,488,207

1 Accounting policies

Charity information

Community Action Bradford & District Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Cardigan House, Ferncliffe Road, Bingley, West Yorkshire, BD16 2TA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

Group financial statements

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis as the subsidiary and parent have identical purpose. No separate Statement of Financial Activities has been presented for the charity, as permitted by Section 408 of the Companies Act 2006 and Section 24 of the SORP (FRS102).

The charity has availed itself of Paragraph 4 (1) of Schedule 1 of the Large and Medium sizes Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

Charity information

Community Action Bradford & District Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Cardigan House, Ferncliffe Road, Bingley, West Yorkshire, BD16 2TA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

Group financial statements

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over 99 year lease
Fixtures and fittings	20% reducing balance / straight line over 3/4 years
Computers	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 **Income from donations and legacies**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023 (Restated)	Restricted funds 2023 (Restated)	Total 2023 (Restated)
	£	£	£	£	£	£
Donations and legacies	1,438	-	1,438	352	-	352
Grants and contracts income	205,165	1,441,727	1,646,892	212,545	877,386	1,089,931
Donation from trading subsidiary - Bradford Community Payroll	-	-	-	-	-	-
Total Income	206,603	1,441,727	1,648,330	212,897	877,386	1,090,283
Grants receivable for core activities						
Bradford District and Craven Clinical Commissioning Group	-	54,000	54,000	6,499	-	6,499
BMDC - Advice Network	-	48,389	48,389	-	-	-
BMDC - Central Hall	159,083	-	159,083	-	-	-
BMDC - Community Champions	-	830	830	17,319	-	17,319
BMDC - Disability Grant	-	-	-	9,213	-	9,213
BMDC - DVSA	-	3,100	3,100	-	66,000	66,000
BMDC - HALE	-	-	-	-	19,568	19,568
BMDC - Healthwacth	-	204,000	204,000	-	184,200	184,200
BMDC - Other	5,475	-	5,475	-	-	-
BMDC - VCSE SIP	40,607	853,591	894,198	175,411	517,485	692,896
BMDC - VCSE : Spirirt of 2012	-	792	792	-	29,245	29,245
BMDC - Warm Spaces	-	-	-	4,103	-	4,103
Bradford VCS Alliance	-	-	-	-	60,888	60,888
Community Transport	-	9,000	9,000	-	-	-
Harrogate and District NHS Foundation	-	10,000	10,000	-	-	-
NHS West Yorkshire ICB	-	221,684	221,684	-	-	-
Shaping the Future	-	34,500	34,500	-	-	-
Other	-	1,841	1,841	-	-	-
	205,165	1,441,727	1,646,892	212,545	877,386	1,089,931

(BMDC = Bradford Metropolitan District Council)

4 Income from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023 (Restated)	Restricted funds 2023 (Restated)	Total 2023 (Restated)
	£	£	£	£	£	£
Buildings Service						
Charitable and project income	128,229	600	128,829	124,878	-	124,878
Projects and Programmes						
Charitable and project income	7,600	16,240	23,840	-	20,089	20,089
Sector Support						
Charitable and project income	30,440	-	30,440	11,281	19,744	31,025
Rent received	-	-	-	-	-	-
	166,269	16,840	183,109	136,159	39,833	175,992

5 Other trading activities

	Unrestricted funds 2024	Unrestricted funds 2023 (Restated)
	£	£
Bradford Community Payroll Ltd	432,264	374,289
	432,264	374,289

6 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023 (Restated)
	£	£
Interest receivable	15,199	6,263
	15,199	6,263

7 **Expenditure on charitable activities**

	Buildings Services 2024	Projects and Programmes 2024	Sector Support 2024	Total 2024	Charitable Activities 2023 (Restated)	Buildings Services 2023 (Restated)	Projects and Programmes 2023 (Restated)	Sector Support 2023 (Restated)	Total 2023 (Restated)
	£	£	£	£	£	£	£	£	£
Direct costs									
Staff costs	60,245	147,456	499,987	707,688	- 3	70,831	173,888	438,179	682,895
Depreciation and impairment	-	1,604	7,652	9,256	-	-	-	7,113	7,113
Building and premises costs	70,826	4,742	29,833	105,401	- 9,072	83,928	6,433	2,654	83,943
Office costs	1,948	1,007	12,620	15,575	- 10,432	7,303	3,127	35,696	35,694
Computer costs	-	-	-	-	11,069	-	-	-	11,069
Motor and travel costs	240	4,559	1,173	5,972	248	75	674	2,085	3,082
Staff, health and training costs	695	740	3,842	5,277	- 2,795	376	712	2,227	520
Project and activity costs	169,636	312,499	246,510	728,645	100	5,710	15,895	202,975	224,680
Consultancy costs	2,472	32,432	151,082	185,986	487	4,103	30,176	145,735	180,501
Professional fees	-	-	600	600	9,924	-	-	-	9,924
Finance costs	-	-	230	230	320	-	-	-	320
Other costs	-	-	-	-	470	-	-	35	505
	306,062	505,039	953,529	1,764,630	316	172,326	230,905	836,699	1,240,246
Share of support and governance costs (see note 7)									
Support	973	373	12,439	13,785	17,792	-	-	-	17,792
	307,035	505,412	965,968	1,778,415	18,108	172,326	230,905	836,699	1,258,038
Analysis by fund									
Unrestricted funds	307,035	-	86,430	393,465	16,871	172,326	50	292,180	481,427
Restricted funds	-	505,412	879,538	1,384,950	1,237	-	230,855	544,519	776,611
	307,035	505,412	965,968	1,778,415	18,108	172,326	230,905	836,699	1,258,038

8 Other trading costs

	Unrestricted funds 2024	Unrestricted funds 2023 (Restated)
	£	£
Bradford Community Payroll Ltd	368,980	306,034
	368,980	306,034

9 Support costs allocated to activities

	2024	2023 (Restated)
	£	£
Governance costs	13,785	18,108
Analysed between:		
Building Services	973	1,381
Projects and Programmes	373	15,488
Sector Support	12,439	1,238
	13,785	18,108

10 Net movement in funds

	2024	2023 (Restated)
	£	£
The net movement in funds is stated after charging/(crediting		
Fees payable for the audit of the charity's financial statements		
- Audit services	10,200	8,420
- Non audit services	1,565	1,490
Depreciation of owned tangible fixed assets	9,256	12,176

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees indemnity insurance cover is included within the charity's main insurance policy, however the premium paid is not separately identifiable from the total cost incurred.

Trustees expenses

No trustees expenses were paid during the financial year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Chief Executive	1	1
Administation, finance and managers	4	4
Frontline support staff	12	12
Healthwatch	3	3
Ancillary staff (Cleaners and Café)	2	1
Trading company	8	8
	30	29

Employment costs	2024 £	2023 £
Wages and salaries	877,977	809,097
Spcial secuirty costs	68,354	61,105
Other pension costs	35,073	29,926
	981,404	900,128

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,0001 - £70,000	1	1

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	64,296	62,111

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes

14 **Tangible fixed assets**

CHARITY

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	275,000	176,162	14,137	465,299
Additions	-	-	8,188	8,188
At 31 March 2024	275,000	176,162	22,325	473,487
Depreciation and impairment				
At 1 April 2023	-	159,565	8,840	168,405
Depreciation charged in the year	-	3,319	5,937	9,256
At 31 March 2024	-	162,884	14,777	177,661
At 31 March 2024	275,000	13,278	7,548	295,826
At 1 April 2023	275,000	16,597	5,297	296,896

Included within long leasehold assets is the charity premises at Central Hall, Keighley. These premises were revalued on the 2 October 2024 by Mark Brearley & Company, Chartered Surveyors and Commercial Property Consultants,at £275,000.

The property was previously included in the financial statements at a value of £600,000 as per a valuation dated 9 November 2017 , however it has been noted that this value was on the basis of freehold ownership and not leasehold and therefore a restatement is required.

The valuer has confirmed that the leasehold valuation obtained would not have been materially different at either 31/3/22 or 31/3/23, therefore the brought forward values in the accounts has been amended to reflect this correct basis of valuation.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £121,988 (2023 - £122,134).

The revaluation surplus is disclosed in the detailed funds analysis note.

14 **Tangible fixed assets (Continued)**

GROUP

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	275,000	190,437	62,440	527,877
Additions	-	-	8,188	8,188
Disposals	-	-	- 1,524	- 1,524
At 31 March 2024	275,000	190,437	69,104	534,541
Depreciation and impairment				
At 1 April 2023	-	173,710	55,996	229,706
Depreciation charged in the year	-	3,384	6,815	10,199
Eliminate on disposals	-	-	- 1,524	- 1,524
Reversal of impairment	-	-	-	-
At 31 March 2024	-	177,094	61,287	238,381
At 31 March 2024	275,000	13,343	7,817	296,160
At 1 April 2023	275,000	16,727	6,444	298,171

15 Fixed asset investments

There were no investment assets outside the UK. The company's investments at the balance sheet date include the following

Bradford Community Payroll Ltd

The charity is the sole member of Bradford Community Payroll Ltd, which does not have share capital, therefore no investment value is presented on the balance sheet of the charity.

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31/03/24 Number	31/03/23 Number
Turnover	434,664	375,188
Total Expenditure	- 372,432	- 308,421
Taxation	178	776
	62,410	67,543
Donation to parent charity (Paid in Year)	- 70,546	- 48,798
	- 8,136	18,745

Summary of assets and liabilities:

Assets	229,227	250,198
Liabilities	- 37,862	- 50,697
	191,365	199,501

16 Debtors

	GROUP		CHARITY	
	2024	2023 (Restated)	2024	2023 (Restated)
	£	£	£	£
Trade debtors	148,305	271,116	148,902	270,473
Other debtors	102,081	31,923	1,288	196
Prepayments and accrued income	27,183	14,055	18,925	6,361
	277,569	317,094	169,115	277,030

17 Creditors

	Notes	GROUP 2024 £	GROUP 2023 (Restated) £	CHARITY 2024 £	CHARITY 2023 (Restated) £
Other taxation and social security		38,257	59,290	12,856	12,421
Deferred income	19	331,387	436,677	331,387	436,677
Trade creditors		90,114	27,543	90,114	26,606
Accruals and deferred income		36,693	58,629	26,140	56,177
		496,451	582,139	460,497	531,881

18 Deferred income

	GROUP 2024 £	GROUP 2023 (Restated) £	CHARITY 2024 £	CHARITY 2023 (Restated) £
Other deferred income	331,387	436,677	331,387	436,677

Deferred income is included in the financial statements as follows:

	GROUP 2024 £	GROUP 2023 (Restated) £	CHARITY 2024 £	CHARITY 2023 (Restated) £
Deferred income is included within Current liabilities	331,387	436,677	331,387	436,677
Movements in the year:				
Deferred income at 1 April 2023	436,677	127,466	436,677	127,466
Released from previous periods	- 321,565	309,211	- 321,565	309,211
Resources deferred in the year	216,275	-	216,275	-
	331,387	436,677	331,387	436,677

19 Retirement benefit schemes

	2024 £	2023 (Restated) £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	35,073	29,926

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used

	At 1 April 2023	Incoming Resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Big Lottery Fund - HALE	1,429	-	-	- 1,428	-
Bradford Befriending Network	- 451	-	-	451	-
Bradford CCG	- 300	-	-	300	-
Day Opportunities	1,917	-	-	- 1,917	-
DVSA / INFO	3,646	11,635	- 3,100	-	12,181
Healthwatch	126,383	211,600	- 161,453	-	176,530
Ilkley	42,323	1,217	-	- 25,622	17,918
Kickstart	990	-	-	- 990	-
HPoC	-	221,684	- 221,684	-	-
VCSE SIP	61,237	854,983	- 879,075	- 8,577	28,568
VOSO	- 1,874	105	- 82	1,851	-
Computer Class	-	-	- 2,077	2,077	-
Young Lives Bradford	- 1,589	-	- 380	1,969	-
Advice Network	-	48,389	- 27,676	-	20,713
Shaping the Future	-	34,500	- 14,970	-	19,530
Other	-	74,453	- 74,453	-	-
	233,711	1,458,567	- 1,384,950	- 31,886	275,442

Previous year:	At 1 April 2022	Incoming Resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Big Lottery Fund - HALE	1,677	19,668	- 19,916	-	1,429
Bradford Befriending Network	- 302	51	- 200	-	- 451
Bradford CCG	- 300	-	-	-	- 300
Day Opportunities	2,084	-	- 167	-	1,917
DVSA / INFO	- 26,752	66,000	- 35,602	-	3,646
Healthwatch	98,880	204,139	- 176,636	-	126,383
Ilkley	42,323	-	-	-	42,323
Kickstart	990	-	-	-	990
RICS	-	60,888	- 34,701	- 26,187	-
VCSE	740	556,473	- 505,976	-	51,237
VOSO	-	-	- 1,874	-	- 1,874
WT VCSE Infra & Rep Work	-	10,000	-	-	10,000
Young Lives Bradford	- 50	-	- 1,539	-	- 1,589
	119,290	917,219	- 776,611	- 26,187	233,711

20 **Restricted funds (Continued)**

Description of Funds:

Big Lottery Fund : E5 - Big Lottery project supporting women and girls operating in Keighley ward.
Big Lottery Fund : HALE - Shipley Area Links Befriending and Advocacy project
Daycare - Council grant to run day care services in Bingley
Day Opportunities - Day care services for older people in Bingley
Dementia Friendly Keighley - We employ and support the staff of DFK on behalf of a management committee. This project will develop and become independent in the future.

Healthwatch - Council contract to run Healthwatch, a statutory duty of the Council to deliver
Ilkley - Income left by a benefactor to Ilkley Office for the benefit of the Ilkley ward
INFO - Our information service providing newsletters and social media updates to the sector; this team also manages our online database which drives several other websites/portals for the local VCS and communities.

VOSO - Monies from the BISON grant
Young Lives Bradford - Council grant to provide voice and representation activity

(NB: References to 'Council' above refer to Bradford Metropolitan District Council)

Transfers between funds

Transfers between funds represent the movement of year end balances relating to projects that have ended and the closing balances have been agreed with the funder to be utilised by the charity on alternative projects.

21 **Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

CHARITY:	At 1 April 2023 £	Incoming Resources £	Resources expended £	Transfers £	At 31 March 2024 £
Unrestricted funds:					
Bradford CCG	332,110	441,667	- 392,205	21,047	402,619
Cost of Living	-	12,836	- 1,630	5,967	17,173
INFO (Snicket)	-	7,503	-	1,613	9,116
Designated fund:					
Building / Closure Costs	124,136	-	-	-	124,136
Keighley	30,820	-	- 103	-	30,717
Landmark House	26,000	-	-	- 19,500	6,500
Development	219,185	-	- 1,864	19,500	236,821
Redundancy	80,634	-	-	3,259	83,893
Property Revaluation fund:					
Central Hall	275,000	-	-	-	275,000
	1,087,884	462,006	- 395,802	31,886	1,185,975

GROUP:	At 1 April 2023 £	Incoming Resources £	Resources expended £	Transfers £	At 31 March 2024 £
Unrestricted funds:					
Bradford CCG	531,606	799,996	- 758,672	21,047	593,977
Cost of Living	-	12,836	- 1,630	5,967	17,173
INFO (Snicket)	-	7,503	-	1,613	9,116
Designated fund:					
Building / Closure Costs	124,136	-	-	-	124,136
Keighley	11,320	-	- 103	-	11,217
Landmark House	45,500	-	-	- 19,500	26,000
Development	219,185	-	- 1,864	19,500	236,821
Redundancy	80,634	-	-	3,259	83,893
Property Revaluation fund:					
Central Hall	275,000	-	-	-	275,000
	1,287,381	820,335	- 762,269	31,886	1,377,334

21 Unrestricted funds (Continued)

Previous year - CHARITY	At 1 April 2022 £	Incoming Resources £	Resources expended £	Transfers £	At 31 March 2023 £
Unrestricted funds:					
Bradford CCG	381,738	404,321	- 480,136	26,187	332,110
Designated fund:					
Building / Closure Costs	124,136	-	-	-	124,136
Keighley	11,320	-	-	-	11,320
Landmark House	45,500	-	-	-	45,500
Development	219,185	-	-	-	219,185
Redundancy	80,634	-	-	-	80,634
Property Revaluation fund:					
Central Hall	275,000	-	-	-	275,000
	1,137,513	404,321	- 480,136	26,187	1,087,885

Previous year - GROUP	At 1 April 2022 £	Incoming Resources £	Resources expended £	Transfers £	At 31 March 2023 £
Unrestricted funds:					
Bradford CCG	562,496	729,608	- 786,685	26,187	531,606
Designated fund:					
Building / Closure Costs	124,136	-	-	-	124,136
Keighley	11,320	-	-	-	11,320
Landmark House	45,500	-	-	-	45,500
Development	219,185	-	-	-	219,185
Redundancy	80,634	-	-	-	80,634
Property Revaluation fund:					
Central Hall	275,000	-	-	-	275,000
	1,318,271	729,608	- 786,685	26,187	1,287,381

Description of Funds

Unrestricted fund : Bradford - General funds brought forward from the Bradford CVS accounts

Designated fund : Building/Closure Costs - Fund to cover 6-month closure and building costs

Designated fund : Keighley - Fund to earmark funds to be spent on Keighley activities

Designated fund : Landmark House - Fund to earmark the lease commitment held by the charity in relation to Landmark House, the premises used by Bradford Community Payroll Ltd

Designated fund ; Development Fund - Fund to support the CAB&D activities and initiatives in the future

Designated fund : Redundancy - Fund to cover redundancy costs as at the year end

Property Revaluation fund - Relates to revaluation reserve for Central Hall, Keighley

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	296,160	-	296,160
Current assets / liabilities	1,081,174	275,442	1,356,616
	1,377,334	275,442	1,652,776

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2023			
Tangible assets	298,171	-	298,171
Current assets / (liabilities)	989,210	233,711	1,222,921
	1,287,381	233,711	1,521,092

23 Operating lease commitments

	2024	2023 (Restated)
	£	£
Within one year	22,401	35,401
Between two and five years	10,017	27,867
In over five years	81	82
	32,499	63,350

24 Contingent liabilities

The charity, as the sole member of its trading subsidiary, Bradford Community Payroll and Accounts Ltd, undertakes to contribute to the assets of the limited company, in the event of the company being would up either whilst it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding £1.

The charity has been required to underwrite a guarantee for the trading subsidiary in relation to its banking relationship with Unity Trust, this guarantee relates to the level of money processing by the company.

25 Cash generated from operations

	2024	2023 (Restated)
	£	£
Surplus for the year	131,684	83,531
Adjustments for:		
Investment income recognised in statement of financial activities	- 15,199	- 6,263
Depreciation and impairment of tangible fixed assets	10,199	12,171
Movements in working capital:		
Decrease/(increase) in debtors	39,525	- 132,564
Increase in creditors	- 85,866	332,183
Cash generated from operations	80,343	289,058

26 Analysis of changes in net funds

The charity had no material debt during the year.

26 Prior year adjustment

A prior year adjustment has been made to recognise the revaluation of the leasehold property at Central Hall, Keighley. This adjustment revalues the property on a leasehold basis and amends fixed asset values and brought forward unrestricted funds.

COMMUNITY ACTION BRADFORD & DISTRICT LTD.

England & Wales - Charity number 1090036

Accounts

REGISTERED COMPANY NUMBER: 04283003 (England and Wales)
REGISTERED CHARITY NUMBER: 1090036

Report of the Trustees and

Consolidated Financial Statements

for the Year Ended 31st March 2023

for

COMMUNITY ACTION BRADFORD & DISTRICT LTD

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Contents of the Consolidated Financial Statements
for the Year Ended 31st March 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2023. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

A summary of the objects of the charity as set out in its governing document.

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of City of Bradford Metropolitan District and the surrounding area and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose; to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regards to public benefit guidance published by the Commission.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our work covers a number of different areas and we are pleased to provide a summary of key achievements/deliverables for a number of our areas, funded through City of Bradford Metropolitan District Council (CBMDC) grants and contracts including the Voluntary, Community and Social Enterprise (VCSE) Support and Improvement Programme (SIP), other grants and earned income.

Following a competitive tendering process which concluded in December 2021, our previous BISON grant was replaced with a three-year contract called VCSE SIP. Community Action formed a new partnership to deliver the VCSE SIP with Participate Projects, HALE and The VCS Alliance. Our partnership was successful in securing five of the six Lots available covering Capacity Building, Volunteering, Information and Insight, Voice and Influence and Citizen's Engagement. The sixth Lot will be delivered by our previous partners, CNet and this covers Building Sustainability.

This new ambitious programme started in April 2022 and Community Action are excited to be leading VCSE sector support for at least the next three years.

The breakdown of the delivery of the VCSE SIP are as follows:

Capacity Building; led by Community Action and delivered in partnership with Participate Projects who specialise in social enterprise support and development and with WYCAS as a sub-contractor covering financial organisation development activities.

Volunteering; led by Community Action and delivered in partnership with Participate Projects who specialise in business volunteering

Information and Insight; solely delivered by Community Action

Voice and Influence; led by Community Action in partnership with The VCS Alliance

Citizen's Engagement; led by HALE with sub-contractors at CNet, Keighley Healthy Living and Bradford Talking Media. This Lot has close links to the Voice and Influence Lot

Our beneficiaries have seen that we are have been able to build on the previous service delivery of each of the individual organisations in the partnership. By working together we are able to provide a more joined up service, increasing the quality of our work and reducing duplication. We remain working in a hybrid manner ie without the need for a large office base and the team have become more agile and flexible in their approach; again a benefit to our beneficiaries.

Further developments through this contract are the allocation of one named, dedicated worker for each of the Bradford District constituencies and the ability to diversify the frontline staff team as we were able to recruit new staff across the Lots.

We have also delivered these major pieces of work:

Healthwatch Bradford and District - an independent healthcare consumer champion. More information including the annual report for Healthwatch can be found at www.healthwatchbradford.co.uk. Following the growth during 2021/22 the new manager has maintained the reputation of Healthwatch and it builds further in reach and achievements. The decision taken to 'float off' Healthwatch as an independent entity made last year remains a work in progress. The timeline for this has stretched due to issues with Director recruitment and we remain dependent on the Charity Commission registering the new body. Funding for the Healthwatch contract has rolled over into a further year, with competitive tendering expected in late 2023/early 2024.

Ilkley Office - our furthest outreach with a big heart. A focal point of the community, our Ilkley office is managed by one person and run by a volunteer workforce. We continued to use the legacy from the Maureen Wilson Estate to enable this office to operate. In December 2022, as part of a planned handover due to the upcoming retirement of the key member of staff in this office, we transferred the office lease to Ilkley Community Transport and since then we are now a tenant in this office. This is proving successful thus far.

Community Champions - the Community Champions programme funded by Dept of Levelling Up, Housing and Communities continued into 2022/23, ending in late January as vaccinations programmes drew to a natural conclusion. We have kept in contact with the Champions so that if any further funding is allocated to this initiative we can mobilise quickly.

Towns Fund - Keighley and Shipley - Our CEO is the VCSE representative on both of these Boards and has supported the development of the Town Improvement Plans and their submission to government. Both plans were well received and over £58.6m will come into the District over the next few years. Through the Keighley Towns Fund we secured a capital grant of £162k to repair the roof at Central Hall; we hope to begin this work in 2023 when the final parts of the grant agreement for the funding are signed off.

RIC projects - in late March 2022 we were approached to offer a 'lifeboat' service to a small set of RIC projects due to the unexpected closure of the Thornbury Centre Charity. We TUPE'd over 3 staff and managed the projects for three months whilst the recommissioning of the services was completed. Staff were then transferred to new organisations from the beginning of July.

Shipley Area Links - this project ran through the year, supporting befriending in the Shipley and Bingley areas. This project was delivered in partnership with HALE. Funding for the programme ended in March 2023.

Shaping the Future in Volunteering - we began conversations with a group of 26 national charities about work to support these charities with the diversification of their volunteering base. Grant applications were made by Shaping the Future and were unsuccessful so we are now working with the charities to revise the costs and seek contributions from each charity to begin this work in 2023/24.

Advice Network - in late March 2023 we were approached by CBMDC to deliver an advice network to support the new Welfare Advice contract providers. This funding provides resources for a co-ordinator post for 18 months.

Internships - we have developed a new relationship with the University of Bradford and in late March 2022 secured two internships within Community Action; these placements lasted for three months and on completion we have been able to offer them both roles within the VCSE SIP; one remained with us and the other chose to return to further post-graduate study at the University of Bradford.

Cost of Living Support - we were commissioned by CBMDC to deliver a printed support booklet and an accompanying website to support people with cost of living issues. This work was delivered in late October 2022 and the website has been maintained throughout the year. We fully expect to be re-commissioned to revise, update and reprint the booklet in autumn 2023.

Supporting our service delivery

We acknowledge the work of our finance team, HR and admin staff for their part in our achievement of this work. The Kickstarter from 2021 was retained into the new VCSE SIP contract which was great news for the organisation as it enabled us to retain the knowledge and skills we had developed. We thank them all for their hard work. Central Hall continues to recover from the impact of COVID-19 and we have now completely filled all our tenantable spaces, including securing a tenancy with Cellar Trust who started to run an evening-based crisis service from the premises in late 2022/early 2023. CAB were successful in retaining their Welfare Advice contract and have signed a new three-year lease.

Trading Arm

Bradford Community Payroll and Accounts (CPA) activity that grew during COVID-19 has stabilised following the further investment in the staff team within our trading arm. The joint post with our finance assistant working across both organisations to support both entities with back office functions continued throughout 2022/23 with a new finance manager being appointed to CPA in summer 2023. The Directors of CPA signed off a new business plan for the organisation during 2023 and this will see the staff of CPA being able to start to draw down performance-related rewards from the end of 2023/24. The business plan also addressed the static funding from CBMDC, providing an increase to our charges to the council. The plan also includes phases to develop both direct payments work and payroll services to VCSE organisations.

Partnerships

We are very proud of our partnership work both within and outside of Bradford; our key work includes:

Voluntary Action Leeds (VAL)
Our close working relationship during this financial year continued with a joint training administrator and training programme. Both organisations were struggling with numbers and by joining up for parts of our programmes we are seeing numbers grow again. Due to the changes to the funding for Community Action this post will need to change in 2022/23 though we expect to continue to deliver some joint work. The long serving CEO of VAL retired during this financial year so we await their replacement to see how we might further work together.

West Yorkshire and Harrogate Health and Care Partnership
Our CEO is the Bradford VCS lead for this partnership. She attends monthly meetings to ensure the voice of Bradford District VCSE organisations is reflected in any plans the partnership makes.

NAVCA
Our CEO remains active in the network of CEOs that support each other through COIN. During the year NAVCA launched a new quality award called LIQA and we are part of the pilot programme to develop this work further.

City Of Culture 2025 (BD2025)
As part of the new VCSE SIP contract, Community Action are expected to support this exciting year of work by working with BD2025 in the management and recruitment of volunteers. In early 2022 we began this journey by supporting a funding application to Spirit of 2012 to kickstart the volunteering offer before the year arrives. We were successful in round one and our round two application in early May 2022 was also successful. In practice, Community Action will be providing long-arm support after the recruitment process indicated that staff were better placed to be employed with the BD2025 staff team. Community Action are also part of the legacy of this work and will maintain the ongoing database after BD2025 ends.

FINANCIAL REVIEW

Financial position - Charity
The Statement of Financial Activities shows total incoming resources of £1,321,538 (2022: £1,005,097) and total resources expended of £1,262,050 (2022: £1,009,264), being a net surplus on movement of funds of £59,488 (2022: £4,167 deficit). The total reserves at the year end are £1,507,901 (2022: £1,448,413). Unrestricted reserves at the year end are £1,274,192 (2022: £1,329,122) and restricted funds are £233,708 (2022: £119,290).

Financial position - Group
The Statement of Financial Activities shows total incoming resources of £1,646,825 (2022: £1,296,204) and total resources expended of £1,569,375 (2022: £1,290,308), being a net surplus on movement of funds of £77,450 (2022: £5,896). The total reserves at the year end are £1,707,396 (2022: £1,629,170). Unrestricted reserves at the year end are £1,473,688 (2022: £1,509,880) and restricted funds are £233,708 (2022: £119,290).

FINANCIAL REVIEW

Reserves policy

The Trustees consider that they should review the level of reserves held by the charity at regular intervals. The charity's unrestricted free reserves, which have not been designated for a specific use and do not relate to revaluation reserves, stood at £361,369.

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £240,069, to ensure that adequate funds are available to allow continued furtherance of the objects of the charity in the event of temporary shortfall of incoming resources, whilst alternate funds are sought.

The Trustees believe that holding adequate funds to cover six months operating costs would allow for an orderly winding up of the organisation and would also enable the organisation to be able to meet obligations towards staff and creditors in the event of there being no possibility of securing alternative longer-term funding. We aim to use surplus reserves in ways that meet our charitable objectives.

The trustees have designated the following funds as at 31/3/23.

Fund	£	Purpose
Organisation Closure costs	124,136	Staffing and running costs for six months to ensure proper closure of the organisation; figure to be reviewed in 2023/24
Redundancy Contingency	80,634	Redundancy valuation for all staff
Central Hall Maintenance	30,820	Funds to support the maintenance of our flagship building in Keighley
Landmark House Lease	26,000	Funds to guarantee the lease of Landmark House
Development Fund	219,185	Funds to invest in services that support the wider VCSE Sector in Bradford District. During 2023/24 a spending plan for this fund will be drawn up.
Property Revaluation fund - Central Hall	461,306	A new valuation of the property will take place in 2024 following the completion of the roof renovation
	942,081	

FUTURE PLANS

We are secure with the VCSE SIP funding for our main services until 2025 and are hopeful that we will then be awarded a plus on extension. However due to the financial pressures on Bradford Council we are unsure if this will be funded to the same level so we are already planning how to improve our financial position by increasing our trading options.

We developed a new job site during 2022/23, launching in April 2023; since then it has proved popular and we are looking to move into phase 2 of this development by seeking private sector businesses' job adverts on the site. We hope this activity will enable us to turn the site into a full income stream whilst keeping costs low for the VCSE sector.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Action Bradford and District is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The members of the management committee, who are also the directors for the purpose of company law, who served during the year are shown on page 7.

Recruitment and appointment of new trustees

The trustees are conscious of the need to ensure that they have an appropriate range of skills to manage the charity, and the need to ensure a Board which is representative of the range of groups within the membership of the organisation. To this end, the Board audits their skills on an annual basis to have a clear idea of their training needs. While recruitment of trustees is a democratic process, the trustees issue task descriptions to potential candidates to ensure they have a clear idea of the requirements of the role. The trustees also seek to co-opt new trustees to strengthen the Board in areas of perceived weakness. New trustees received induction files of general Information, including structures, budgets, staff roles and policies. They are also provided with a set of the governing documents of both Community Action and our trading arm, Community Payroll and Accounts. All new members meet with the CEO and senior staff as part of their induction to gain further understanding of the organisation and its purpose. Throughout the year senior staff are invited to Board meetings to update Trustees on their area(s) of work.

Our Board development continues through 2022/23, with the new members recruited during lockdown settling into their roles. As a Board we are committed to ensuring that our whole organisation is reflective of the communities we serve and during this year we added a standing item to our agenda covering EDI allowing us to check our progress and development in the diversification of our organisation. The new contract in 2022/23 will enable us to continue to reflect on this within both the Board and the staff team. During 22/23 the Board also agreed to look into the development of a Stakeholder Advisory Group to support their desire to be reflective of the communities in Bradford District.

All trustees give their time voluntarily.

Organisational structure and management

The charity is organised so that the trustees met regularly to manage its affairs; our sub-committees meet when required to meet the needs of the organisation and we run our Board meetings bi-monthly. These remain mostly online within the parameters of governing document and during 2022/23 we have held some of the meetings face-to-face.

Day-to-day management is undertaken by the Chief Executive Officer (CEO). The CEO is directly accountable to the Chair and collectively to the wider board of trustees. The organisation is divided into specialist departments or teams. Each team is, in turn, managed by a manager, who is accountable to the CEO. Two of our directors are also directors of CPA and our CEO takes a third seat at CPA Board.

Community Action remains committed to the improvement and development of sound personnel management structures and as such during the year ensured regular manager's meetings across the organisation, ongoing supervision and continued annual appraisals for all staff.

As we now operate from four venues, we try to ensure that staff are networked and informed of each other's activities. Our internal newsletter which is used by all staff to communicate internal changes and news remains popular with the staff. We also use it to celebrate success, noting birthdays and length of service too.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

CAB&D is involved in a number of partnerships in order to fulfil its objectives.

CAB&D is also the sole member of Bradford Community Payroll and Accounts Limited. (Company number 03038813) and, in consequence, appoints the directors of that company.

Risk management

A risk review continues to be an on-going aspect of all project planning, monitoring and quality assurance. Many aspects of risk management, such authorisation, monitoring, and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover, are embedded in our policies and operating procedures.

We introduced a full risk register during the year that all staff and trustees have contributed to. This will help to inform our sub-committee work in the coming months and years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04283003 (England and Wales)

Registered Charity number

1090036

Registered office

Cardigan House
Ferncliffe Road
Bingley
England
BD16 2TA

Trustees

D O Amusan-Fagborun
E Anand
S J Davison (resigned 19/5/23)
S E Douglas
P M Essler
M P Fraser (resigned 30/8/23)
M T Gerdes
M P Nicholson
R D Templar
K J Wyatt

Company Secretary

S J Nevison

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Key Management
Chief Executive - S J Nevison

FUNDS HELD AS CUSTODIAN FOR OTHERS

At 31 March 2023 the charity held funds as custodian on behalf of other organisations totalling £28,859. These are held within separate bank account to ensure segregation from the charity's assets.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Action Bradford & District Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 04/12/2023 and signed on its behalf by:

Mark T. Gerdes

.....
M T Gerdes - Trustee

Opinion

We have audited the financial statements of Community Action Bradford & District Ltd (the 'parent charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group or parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the parent charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the parent charitable company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the parent charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Date: 7 December 2023

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Statement of Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	212,896	877,384	1,090,280	801,637
Charitable activities	4				
Buildings		124,879	-	124,879	100,425
Projects and Programmes		-	20,089	20,089	4,368
Sector Support		11,281	19,744	31,025	44,443
Other trading activities	5	374,289	-	374,289	342,770
Investment income	3	6,263	-	6,263	2,561
Total		729,608	917,217	1,646,825	1,296,204
EXPENDITURE ON					
Charitable activities	6				
Buildings		177,628	-	177,628	144,466
Projects and Programmes		48	230,855	230,903	192,789
Sector Support		292,179	544,519	836,698	662,059
Other trading activities		306,034	-	306,034	281,794
Support costs		16,874	1,238	18,112	9,200
Total		792,763	776,612	1,569,375	1,290,308
NET INCOME/(EXPENDITURE)		(63,155)	140,605	77,450	5,896
Transfers between funds	15	26,187	(26,187)	-	-
Taxation		776	-	776	772
Net movement in funds		(36,192)	114,418	78,226	6,668
RECONCILIATION OF FUNDS					
Total funds brought forward		1,509,880	119,290	1,629,170	1,622,502
TOTAL FUNDS CARRIED FORWARD		1,473,688	233,708	1,707,396	1,629,170

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)
Group and Charity Balance Sheet
31st March 2023

	Notes	GROUP 31.3.23 £	GROUP 31.3.22 £	CHARITY 31.3.23 £	CHARITY 31.3.22 £
FIXED ASSETS					
Tangible Assets	12	484,472	485,735	483,200	480,385
Investments	13	-	-	-	-
		484,472	485,735	483,200	480,385
CURRENT ASSETS					
Debtors	14	317,093	184,533	277,029	104,603
Cash at bank and in hand		1,488,211	1,209,099	1,279,552	1,050,143
		1,805,304	1,393,632	1,556,581	1,154,746
CREDITORS					
Amounts falling due within one year	15	(582,139)	(248,059)	(531,880)	(186,718)
NET CURRENT ASSETS / (LIABILITIES)		1,223,165	1,145,573	1,024,701	968,028
TOTAL ASSETS LESS CURRENT LIABILITIES		1,707,637	1,631,308	1,507,901	1,448,413
PROVISIONS FOR LIABILITIES	16	(241)	(2,138)	-	-
NET ASSETS		**1,707,396**	**1,629,170**	**1,507,901**	**1,448,413**
FUNDS					
Unrestricted funds	18	1,473,688	1,509,880	1,274,190	1,329,122
Restricted funds	18	233,708	119,290	233,711	119,291
TOTAL FUNDS		**1,707,396**	**1,629,170**	**1,507,901**	**1,448,413**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 04/12/2023..... and were signed on its behalf by:

Mark T. Gerdes
.....
M T Gerdes - Trustee

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	289,064	(141,293)
Net cash provided by/(used in) operating activities		289,064	(141,293)
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,216)	(5,937)
Interest received		6,263	2,561
Net cash used in investing activities		(9,953)	(3,376)
Change in cash and cash equivalents in the reporting period		279,111	(144,669)
Cash and cash equivalents at the beginning of the reporting period		1,209,099	1,353,768
Cash and cash equivalents at the end of the reporting period		1,488,211	1,209,099

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	78,226	6,668
Adjustments for:		
Depreciation charges	17,478	15,337
Interest received	(6,263)	(2,561)
(Increase)/decrease in debtors	(132,560)	18,829
Increase/(decrease) in creditors	332,184	(179,566)
Net cash provided by/(used in) operations	289,064	(141,293)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	1,209,099	279,111	1,488,211
	1,209,099	279,111	1,488,211
Total	1,209,099	279,111	1,488,211

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Group financial statements
The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants, including government grants, are credited to deferred income. Grants towards capital expenditure are released to the SoFA over the expected useful life of the assets. Grants towards revenue expenditure are released to the SoFA as the related expenditure is incurred.

Income from investments is included in the year in which it is receivable.

Income from activities for generating funds relates to property management income generated by the charity's trading subsidiaries.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

continued...

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Allocation and apportionment of costs
Redundancy costs are charged in the Statement of Financial Activities in the year in which the employees leave employment.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 99 year lease term
Fixtures and fittings	- 20% on reducing balance
	- Straight line over 3 years
	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	350	1,312
Grants	1,089,930	800,325
	1,090,280	801,637

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Bradford Community Foundation - Resilience Fund	-	19,999
Bradford District and Craven Clinical Commissioning Group	6,499	-
Bradford Metropolitan District Council - Community Champions	17,319	84,490
Bradford Metropolitan District Council - Community Communications	-	1,105
Bradford Metropolitan District Council - Covid Grant	-	16,000
Bradford Metropolitan District Council - Disability Grant	9,213	17,213
Bradford Metropolitan District Council - DVSA	66,000	-
Bradford Metropolitan District Council - HALE	19,567	-
Bradford Metropolitan District Council - Healthwatch	184,200	180,000
Bradford Metropolitan District Council - Intergenerational Art Reach	-	516
Bradford Metropolitan District Council - Ilkley Grant	-	4,000
Bradford Metropolitan District Council - Info	-	60,000
Bradford Metropolitan District Council - Kickstart	-	21,858
Bradford Metropolitan District Council - Omicron Support	-	3,073
Bradford Metropolitan District Council - Test and Trace	-	73,457
Bradford Metropolitan District Council - Training	-	27,060
Bradford Metropolitan District Council - VCSE SIP	692,896	-
Bradford Metropolitan District Council - VCSE : Spirit of 2012	29,245	-
Bradford Metropolitan District Council - VOSO	-	125,150
Bradford Metropolitan District Council - Warm Spaces	4,103	-
Bradford Metropolitan District Council - Young Lives Bradford	-	74,250
Bradford VCS Alliance	60,888	-
Community Partnerships - Bingley Bubble	-	11,700
Community Partnerships - HALE	-	23,778
Harrogate NHS	-	17,500
HMRC - Job Retention Scheme	-	5,097
Ilkley Town Council	-	6,820
NAVCA	-	4,750
NHS Wakefield CCG	-	12,197
Sir George Martin Trust	-	5,000
Sundry - Small Grants	-	1,568
Voluntary Action Leeds	-	3,744
	1,089,930	800,325

continued...

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	6,263	2,561

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31/3/23 £	31/3/22 £
Charitable and project income		
Buildings	124,879	100,425
Projects and Programmes	20,089	4,368
Sector Support	31,025	37,553
Sector Support		
Rents received	-	6,890
	175,993	166,723

5. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Income from Braford Community Payroll Limited	374,289	342,770

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	-	18,112	18,112
Buildings	177,628	-	177,628
Projects and Programmes	230,903	-	230,903
Sector Support	836,698	-	836,698
	1,245,229	18,112	1,263,341

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	320	17,792	18,112

continued...

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Auditor's Remuneration – BK Plus Audit Ltd	8,420	7,638
Auditor's Remuneration – BK Plus Audit Ltd : Non Audit Services	1,490	1,355
Depreciation - owned assets	17,478	15,337

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' indemnity insurance cover is included within the charity's main insurance policy, however the premium paid is not separately identifiable from the total cost incurred.

Trustees' expenses

	31/3/23	31/3/22
	£	£
Trustees' expenses	35	-

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	808,004	759,297
Social security costs	61,105	58,928
Other pension costs	29,926	26,842
	899,035	845,067

The average monthly number of employees during the year ended 31 March 2023 were as follows:

	31/3/23	31/3/22
Chief Executive Officers and Managers	2.80	3.20
Administration and Finance	1.85	1.55
Trading activities	7.0	7.0
Support and Development	7.80	3.90
Information	3.00	4.87
Healthwatch	3.20	4.09
Projects	1.25	3.69
Ancillary staff (Cleaners and Cafe)	1.15	1.15
	28.05	29.45

The head count of employees at the year end was 29. The key management personnel of the charity have been identified as the Chief Executive.

continued...

10. STAFF COSTS - continued

The aggregate employment benefits, including gross pay, benefits in kind, employer's national insurance and pension contributions, for these key management personnel for the year was £62,111 (2022 - £58,923). The salaries of the key management are set by the trustees, and then reviewed annually.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31/3/23	31/3/22
£60,001 - £70,000	1	-

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,147	703,490	801,637
Charitable activities			
Buildings	100,425	-	100,425
Projects and Programmes	340	4,028	4,368
Sector Support	12,735	31,708	44,443
Other trading activities	342,770	-	342,770
Investment income	2,561	-	2,561
Total	556,978	739,226	1,296,204
EXPENDITURE ON			
Charitable activities			
Charitable activities	9,200	-	9,200
Buildings	144,466	-	144,466
Projects and Programmes	12,080	180,709	192,789
Sector Support	87,303	574,756	662,059
Other trading activities	281,794	-	281,794
Total	534,843	755,465	1,209,308
NET INCOME/(EXPENDITURE)	22,135	(16,239)	5,896
Transfers between funds	151,193	(151,193)	-
Taxation	772	-	772
Net movement in funds	174,100	(167,432)	6,668
RECONCILIATION OF FUNDS			
Total funds brought forward	1,335,780	286,722	1,622,502
TOTAL FUNDS CARRIED FORWARD	1,509,880	119,290	1,629,170

continued...

12. TANGIBLE FIXED ASSETS

GROUP:

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2022	531,000	166,463	56,118	706,067
Additions	-	9,699	6,322	15,232
At 31st March 2023	531,000	176,162	62,440	721,299
DEPRECIATION				
At 1st April 2022	64,391	155,415	48,040	225,682
Charge for year	5,303	4,150	7,962	12,417
At 31st March 2023	69,694	159,565	56,002	238,099
NET BOOK VALUE				
At 31st March 2023	461,306	16,597	6,438	484,472
At 31st March 2022	466,609	11,048	8,078	485,735

CHARITY:

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2022	531,000	166,463	8,604	706,067
Additions	-	9,699	5,533	15,232
At 31st March 2023	531,000	176,162	14,137	721,299
DEPRECIATION				
At 1st April 2022	64,391	155,415	5,876	225,682
Charge for year	5,303	4,150	2,964	12,417
At 31st March 2023	69,694	159,565	8,840	238,099
NET BOOK VALUE				
At 31st March 2023	461,306	16,597	5,297	483,200
At 31st March 2022	466,609	11,048	2,728	480,385

continued...

12. TANGIBLE FIXED ASSETS - CONTINUED

Included within long leasehold assets is the charity premises at Central Hall, Keighley. These premises were revalued on the 9th November 2017 by Andrew Idle Associates. The revaluation amount was included in the accounts to 31 March 2017 as deemed cost under the transitional rules for FRS 102.

In the year ended 31 March 2019 the trustees became aware of a significant change to the value of the long leasehold premises, relating to significant repairs required to the roof of the building, an impairment reduction of £69,000 was accounted for in that financial year.

Under the historical cost convention, the long leasehold property would have been included in the accounts as shown below:

	31/3/23	31/3/22
	£	£
Cost	144,971	144,971
Depreciation	(22,837)	(22,691)
Net Book Value	122,134	122,280

13. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK. The company's investments at the balance sheet date include the following:

Bradford Community Payroll Ltd

The charity is the sole member of Bradford Community Payroll Ltd, which does not have share capital, therefore no investment value is presented on the balance sheet of the charity.

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31/3/23	31/3/22
	£	£
Turnover	375,189	345,020
Total Expenditure	(306,086)	(302,281)
Other Income	-	1,500
Taxation	776	772
	67,537	45,011
Donation to parent charity (Paid in Year)	(48,798)	(34,176)
	18,739	10,063

Summary of assets and liabilities:

Assets	250,191	207,900
Liabilities	(50,696)	(27,916)
	199,495	179,984

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31/3/23 £	GROUP 31/3/22 £	CHARITY 31/3/23 £	CHARITY 31/3/22 £
Trade debtors	303,038	169,485	270,472	89,448
Amounts owed by group undertakings	-	-	196	8,055
Prepayments and Accrued Income	14,055	15,048	6,361	7,100
	317,093	184,533	277,029	104,603

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31/3/23 £	GROUP 31/3/22 £	CHARITY 31/3/23 £	CHARITY 31/3/22 £
Trade creditors	27,543	24,205	26,606	21,636
Social security and other taxes	59,290	57,156	12,421	55
Funding held for other groups	28,859	10,695	28,859	10,695
Accruals	29,770	28,537	27,317	26,866
Deferred Income	436,677	127,466	436,677	127,466
	582,139	248,059	531,880	186,718

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23 £	31/3/22 £
Within one year	33,851	34,770
Between one and five years	14,754	42,504
In more than five years	82	83
	48,687	77,357

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Fixed assets	484,472	-	484,472	485,735
Current assets	1,571,596	233,708	1,805,304	1,393,632
Current liabilities	(582,380)	-	(582,380)	(250,197)
	1,473,688	233,708	1,707,396	1,629,170

continued...

18. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted fund - Bradford	562,496	(57,077)	26,187	531,606
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	19,500	30,820
Designated fund - Landmark House	45,500	-	(19,500)	26,000
Designated fund - Development Fund	219,185	-	-	219,185
Designated fund - Redundancy	80,634	-	-	80,634
Property Revaluation fund - Central Hall	466,609	(5,302)	-	461,307
	1,509,880	(62,379)	26,187	1,473,688
Restricted funds				
Big Lottery Fund - HALE	1,676	(248)	-	1,428
Bradford Befriending Network	(302)	(149)	-	(451)
Bradford CCG	(300)	-	-	(300)
Day Opportunities	2,084	(167)	-	1,917
DVSA	-	30,826	-	30,826
Healthwatch	98,881	27,502	-	126,383
Ilkley	42,323	-	-	42,323
INFO	(26,752)	(428)	-	(27,180)
Kickstart	990	-	-	990
RICS	-	26,187	(26,187)	-
VCSE	740	50,497	-	51,235
VOSO	-	(1,874)	-	(1,874)
WY VCSE Infra & Rep Work	-	10,000	-	10,000
Young Lives Bradford	(50)	(1,539)	-	(1,589)
	119,290	140,605	(26,187)	233,708
TOTAL FUNDS	1,629,170	78,226	-	1,707,396

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	729,608	(786,685)	(57,077)
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	729,608	(791,987)	(62,379)
Restricted funds			
Big Lottery Fund - HALE	19,668	(19,916)	(248)
Bradford Befriending Network	51	(200)	(149)
Day Opportunities	-	(167)	(167)
DVSA	66,000	(35,174)	30,826
Healthwatch	204,138	(176,636)	27,502
INFO	-	(428)	(428)
RICS	60,888	(34,701)	26,187
VCSE	556,472	(505,977)	50,495
VOSO	-	(1,874)	(1,874)
WY VCSE Infra & Rep Work	10,000	-	10,000
Young Lives Bradford	-	(1,539)	(1,539)
	917,217	(776,612)	140,605
TOTAL FUNDS	1,646,825	(1,568,599)	78,226

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted fund - Bradford	499,976	28,209	34,314	562,496
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	-	11,320
Designated fund - Landmark House	65,000	-	(19,500)	45,500
Designated fund - Development Fund	82,806	-	136,379	219,185
Designated fund - Redundancy	80,634	-	-	80,634
Property Revaluation fund - Central Hall	471,911	(5,302)	-	466,609
	1,335,780	22,907	151,193	1,509,880
Restricted funds				
Big Lottery Fund - E5	4,091	-	(4,091)	-
Big Lottery Fund - HALE	(2,260)	3,936	-	1,676
Bradford Befriending Network	(302)	-	-	(302)
Bradford CCG	(150)	(150)	-	(300)
Daycare	289	(652)	-	(363)
Day Opportunities	2,507	(60)	-	2,447
Dementia Friendly Keighley	(6,150)	-	6,150	-
Healthwatch	72,959	25,922	-	98,881
HEP MSK Evaluation	-	475	(475)	-
Ilkley	42,323	-	-	42,323
INFO	44,276	(67,555)	(3,473)	(26,752)
Kickstart	-	990	-	990
Test and Trace Community Engagement	-	12,266	(12,266)	-
VCSE	-	740	-	740
VOSO	59,818	(2,752)	(57,066)	-
Young Lives Bradford	69,321	10,601	(79,972)	(50)
	286,722	(16,239)	(151,193)	119,290
TOTAL FUNDS	1,622,502	6,668	-	1,629,170

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	556,978	(528,769)	28,209
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	556,978	(534,071)	22,907
Restricted funds			
Big Lottery Fund - HALE	26,204	(22,268)	3,936
Bradford CCG	-	(150)	(150)
Community Champions	77,490	(77,490)	-
Daycare	-	(652)	(652)
Day Opportunities	-	(60)	(60)
Harrogate NHS - LWAB	17,500	(17,500)	-
Healthwatch	183,500	(157,578)	25,922
HEP MSK Evaluation	5,000	(4,525)	475
INFO	87,617	(155,172)	(67,555)
Kickstart	21,859	(20,869)	990
Test and Trace Community Engagement	73,457	(61,191)	12,266
VCSE	2,000	(1,260)	740
VOSO	159,407	(162,159)	(2,752)
West Yorkshire NHS - HPoC	7,197	(7,197)	-
Young Lives Bradford	77,995	(67,394)	10,601
	739,226	(755,465)	(16,238)
TOTAL FUNDS	1,296,204	(1,289,536)	6,668

continued...

18. MOVEMENT IN FUNDS - continued

UNRESTRICTED FUNDS

Unrestricted fund : Bradford - General funds brought forward from the Bradford CVS accounts

Designated fund : Building/Closure Costs - Fund to cover 6-month closure and building costs

Designated fund : Keighley - Fund to earmark funds to be spent on Keighley activities

Designated fund : Landmark House - Fund to earmark the lease commitment held by the charity in relation to Landmark House, the premises used by Bradford Community Payroll Ltd

Designated fund ; Minibus Fund - Fund to support the CAB&D Community Transport Scheme in the future

Designated fund : Redundancy - Fund to cover redundancy costs as at the year end

Property Revaluation fund - Relates to revaluation reserve for Central Hall, Keighley

RESTRICTED FUNDS

Big Lottery Fund : E5 - Big Lottery project supporting women and girls operating in Keighley ward.

Big Lottery Fund : HALE - Shipley Area Links Befriending and Advocacy project

Daycare - Council grant to run day care services in Bingley

Day Opportunities - Day care services for older people in Bingley

Dementia Friendly Keighley - We employ and support the staff of DFK on behalf of a management committee. This project will develop and become independent in the future.

Healthwatch - Council contract to run Healthwatch, a statutory duty of the Council to deliver

Ilkley - Income left by a benefactor to Ilkley Office for the benefit of the Ilkley ward

INFO - Our information service providing newsletters and social media updates to the sector; this team also manages our online database which drives several other websites/portals for the local VCS and communities.

VOSO - Monies from the BISON grant

Young Lives Bradford - Council grant to provide voice and representation activity

(NB: References to 'Council' above refer to Bradford Metropolitan District Council)

Transfers between funds

Transfers between funds represent the movement of year end balances relating to projects that have ended and the closing balances have been agreed with the funder to be utilised by the charity on alternative projects.

continued...

19. CONTINGENT LIABILITIES

The charity, as the sole member of its trading subsidiary, Bradford Community Payroll and Accounts Ltd, undertakes to contribute to the assets of the limited company, in the event of the company being would up either whilst it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding £1.

The charity has been required to underwrite a guarantee for the trading subsidiary in relation to its banking relationship with Unity Trust, this guarantee relates to the level of money processing by the company.

20. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with group
The charitable company has taken advantage of exemption, under the terms of FRS 102, not to disclose related party transactions with wholly owned subsidiaries within the group.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

COMMUNITY ACTION BRADFORD & DISTRICT LTD.

England & Wales - Charity number 1090036

Accounts

REGISTERED COMPANY NUMBER: 04283003 (England and Wales)
REGISTERED CHARITY NUMBER: 1090036

Report of the Trustees and

Consolidated Financial Statements

for the Year Ended 31st March 2022

for

COMMUNITY ACTION BRADFORD & DISTRICT LTD

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Contents of the Consolidated Financial Statements
for the Year Ended 31st March 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

A summary of the objects of the charity as set out in its governing document.

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of City of Bradford Metropolitan District and the surrounding area and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose; to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regards to public benefit guidance published by the Commission.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our work covers a number of different areas and we are pleased to provide a summary of key achievements/deliverables for a number of our areas, funded through our Bradford Infrastructure Support Organisations Network (BISON) infrastructure and other council grants (CBMDC) and earned income.

BISON is a partnership of Community Action Bradford & District (CAB&D), CNet, Volunteering Bradford, Keighley Volunteer Centre, WYCAS, REN (Race Equality Network), Equity Partnership, Equality Together and Locality. Following the large scale review and consultation on this grant during 2020/21 which concluded in January 2022, a competitive tendering process took place. The BISON grant was replaced with a three-year contract called VCSE Support and Improvement Programme (SIP). The tendering process took place from October through to December 2021 and CAB&D formed a new partnership to deliver the VCSE SIP with Participate Projects, HALE and The VCS Alliance. The programme consisted of six Lots and our partnership secured five of these covering Capacity Building, Volunteering, Information and Insight, Voice and Influence and Citizen's Engagement. We will start to deliver this new ambitious programme from April 2022 and are excited to be leading VCSE sector support for at least the next three years.

For the final year of our BISON delivery, we moved slowly back to some face-to-face delivery with our team still working from home for the majority of the time. Our beneficiaries have seen that we are still able to provide excellent services without the need for a large office base and the team have become more agile and flexible in their approach; again a benefit to our beneficiaries.

We have also delivered these major pieces of work:

Young Lives Bradford - a voice forum for Children and Young People's VCS organisation. This forum works alongside the VCS Assembly and is also funded by the council. Young Lives Bradford has been rolled into the new VCSE SIP work and we will continue to deliver under this brand name when that contract starts in 2022.

Healthwatch Bradford and District - an independent healthcare consumer champion. More information including the annual report for Healthwatch can be found at www.healthwatchbradford.co.uk. During 2021/22 the new manager grew Healthwatch and has enabled it to become stronger than ever. Most Healthwatches are independently run organisations so during this financial year a decision was taken to 'float off' Healthwatch as an independent entity. The timeline for this is June 2022 and is dependent on the Charity Commission registering the new body on time. To enable transition, two of the CAB&D directors will be joining this new Healthwatch Board for its first year

Shipley Area Links - This project restarted in April 2020 following a new grant being awarded by The National Lottery Community Fund. For 2021/22, we continued with the same process as we delivered during COVID-19 with the day-to-day support of this post under HALE as this continuity was important for the staff member and the service users.

Ilkley Office - our furthest outreach with a big heart. A focal point of the community, our Ilkley office is managed by one person and run by a volunteer workforce. We continued to use the legacy from the Maureen Wilson Estate to enable this office to operate. We were also grateful during this year to receive funding from Ilkley Town Council that enabled us to build on the work that started before COVID-19 developing a volunteering support service for groups and individuals living and working in Ilkley.

Bingley Bubble - for the majority of this year our Self Care Champion remained in a role supporting COVID-19 until she moved onto pastures new in the middle of the year. Our role within Bingley Bubble has changed slightly during the year with one of our senior management team taking over the role of Vice Chair until the end of the financial year. Our organisation has changed since we took on this role and 2022/23 will see us step away a bit further, with a plan to replace our organisation as the Community Anchor during the year.

ACHIEVEMENT AND PERFORMANCE

Community Champions - following on from the initial COIVD-19 work, we were approached by the council to support a Community Champions programme funded by Department of Levelling Up, Housing and Communities within central government. Our role was initially to support with back office functions (paying volunteer expenses, communications support etc) but in early 2022 the council lead for this work moved into a new post and we were asked to run the final round of this work, managing the partnerships, paying staff and ensuring that training was given to the Champions. This will continue into 2022/23.

Community Transport - when we came out of the final lockdown in early 2021, we made the decision to stop running this service as the market was crowded and demand had dropped for the use of minibuses. The Board agreed to dispose of the assets via donation to other voluntary sector organisation; they were given to Project 6 in Keighley, a children's organisation working with disabled children and young people, Karmand Centre and Abbeyfields, The Dales received the bus which had been purchased via a grant for use in Bingley.

Towns Fund - Keighley and Shipley - Our CEO is the VCSE representative on both of these Boards and has supported the development of the Town Improvement Plans and their submission to government. Both plans were well received and over £58.6m will come into the District over the next few years. Within the Keighley area we are hopeful to receive a grant to replace the roof at Central Hall.

Supporting our service delivery
We acknowledge the work of our finance team, HR and admin staff for their part in our achievement of this work. Our Central Hall apprentice left us during the year as their course came to an end and before they left we also recruited a Kickstarter to provide some admin support. The Kickstarter then covered a member of staff on long-term sick and we look to appoint them into our new contract starting in 2022. We thank them all for their hard work. The building itself has almost recovered from the impact of COVID-19 and we have made some access improvements via a grant from Bradford Council. We are nearly fully tenanted and groups are starting to return to use the main hall and other rental rooms. We are excited to welcome a midwife clinic to the building, helping us move towards the goal of using the building as health and wellbeing hub.

Trading Arm
Bradford Community Payroll and Accounts Ltd (CPA) activity grew during COVID-19 as the council increased the number of individuals on direct payments, which CPA manage. This number held and continued to grow (albeit at a slower rate) during 2022/23 and required further investment in the staff team within our trading arm. We decided to have a joint post with our finance assistant working across both organisations to support both entities with back office functions.

PARTNERSHIPS

We are very proud of our partnership work both within and outside of Bradford; our key work includes:

Bradford and District VCS Assembly
Several staff engage in forums across the Assembly and our CEO sits on the Assembly Steering Group as a non-voting advisor. We support the annual VCS Assembly conference through provision of staff for group facilitation. This work will transfer to CAB&D in 2022 under the terms of the new contract.

The VCS Alliance (formerly called Bradford VCS Alliance)
We continued to support the Alliance and look forward to working with them in a more formal partnership within the VCSE SIP programme in 2002-25.

ACHIEVEMENT AND PERFORMANCE

Inward Investment Partnership
During lockdown Bradford Council invested £80k to look at how to improve investment in the VCSE of Bradford from external funding sources. Our CEO is a key member of the Steering Group for this work.

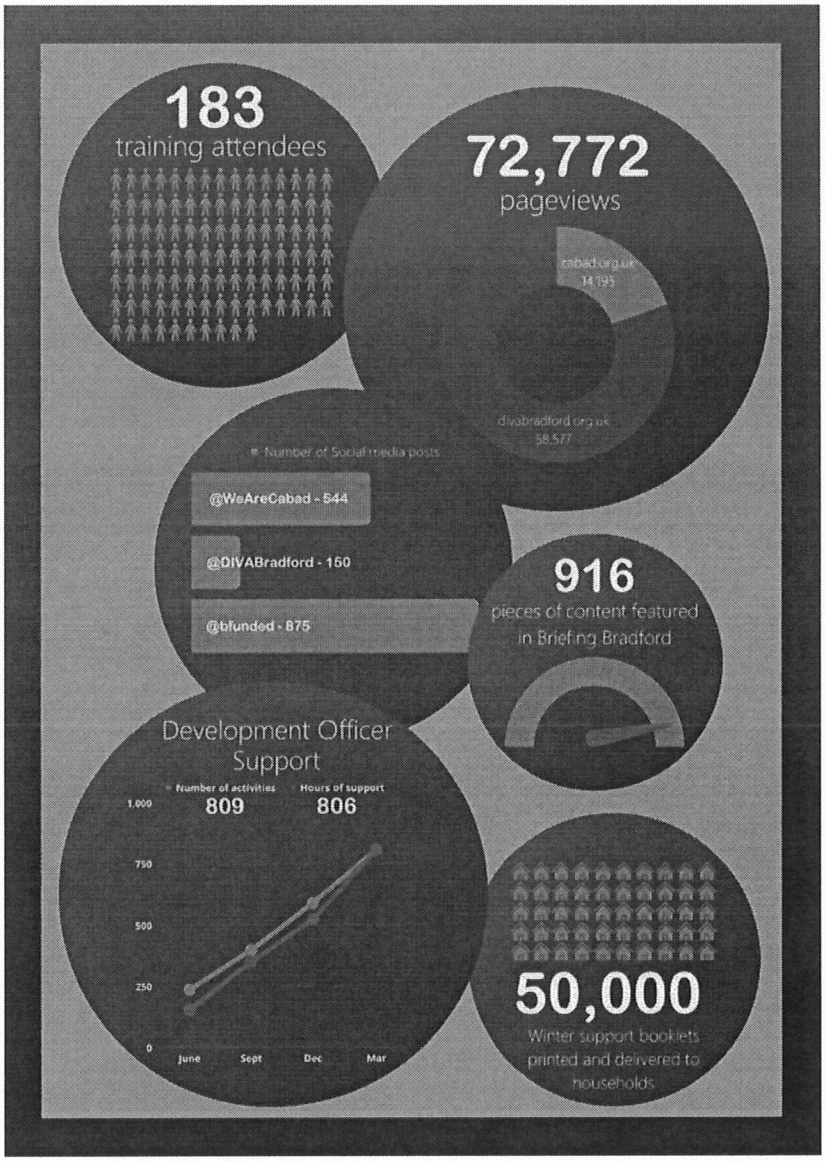
Voluntary Action Leeds (VAL)
Our close working relationship during this financial year continued with a joint training administrator and training programme. Both organisations were struggling with numbers and by joining up for parts of our programmes we are seeing numbers grow again. Due to the changes to the funding for CAB&D this post will need to change in 2022/23 though we expect to continue to deliver some joint work. The long serving CEO of VAL retired during this financial year so we await their replacement to see how we might further work together.

West Yorkshire and Harrogate Health and Care Partnership
Our CEO is the Bradford VCS lead for this partnership. She attends monthly meetings to ensure the voice of Bradford District VCSE organisations is reflected in any plans the partnership makes.

NAVCA
Our CEO remains active in the network of CEOs that support each other through COIN. During the year NAVCA launched a new quality award called LIQA and we are part of the pilot programme to develop this work further.

City Of Culture 2025 (BD2025)
As part of the new contract (awarded December 2021), CAB&D will be supporting this exciting year of work by working with BD2025 in the management and recruitment of volunteers. In early 2022 we began this journey by supporting a funding application to Spirit of 2012 to kickstart the volunteering offer before the year arrives. We were successful in round one and will be submitting our round two application in early May 2022.

ACHIEVEMENT AND PERFORMANCE



FINANCIAL REVIEW

Financial position - Charity

The Statement of Financial Activities shows total incoming resources of £1,005,097 (2021: £1,218,957) and total resources expended of £1,009,264 (2021: £1,178,841), being a net deficit on movement of funds of £4,167 (2021: £40,116 surplus).

The total reserves at the year end are £1,448,413 (2021: £1,452,580). Unrestricted reserves at the year end are £1,329,123 (2021: £1,165,858) and restricted funds are £119,290 (2021: £286,722).

Financial position - Group

The Consolidated Statement of Financial Activities shows total incoming resources of £1,296,204 (2021: £1,518,578) and a total resource expended of £1,290,308 (2021: £1,468,538), less taxation credits of £772 (2021: £3,078 charge), leaving a net surplus on movement of funds of £6,668 (2021: £46,962).

The total group reserves at the year end are £1,629,170 (2021: £1,622,502). Unrestricted reserves at the year end are £1,509,880 (2021: £1,335,780) and restricted funds are £119,290 (2021: £286,722).

Reserves policy - Charity

The Trustees consider that they should review the level of reserves held by the charity at regular intervals. The charity's unrestricted free reserves, which have not been designated for a specific use and do not relate to revaluation reserves, stood at £381,738.

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £126,890 ensure that adequate funds are available to allow continued furtherance of the objects of the charity in the event of temporary shortfall of incoming resources, whilst alternate funds are sought.

The Trustees believe that holding adequate funds to cover six months operating costs would allow for an orderly winding up of the organisation and would also enable the organisation to be able to meet obligations towards staff and creditors in the event of there being no possibility of securing alternative longer-term funding. We aim to use surplus reserves in ways that meet our charitable objectives.

FUTURE PLANS

We are secure with the VCSE SIP funding for our main services until 2025 and are hopeful that we will then be awarded a plus on extension. However due to the financial pressures on Bradford Council we are unsure if this will be funded to the same level so we are already planning how to improve our financial position by increasing our trading options. We secured a small grant from Bradford Council and will be using it to revamp our job recruitment site and produce a trading options paper for consideration in 2022/23.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

CAB&D is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The members of the management committee, who are also the directors for the purpose of company law, who served during the year are shown on page 8.

During 2021/22 we continued to improve our relationship with our trading arm.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees are conscious of the need to ensure that they have an appropriate range of skills to manage the charity, and the need to ensure a Board which is representative of the range of members groups. To this end, the Board audits their skills on regular basis to have a clear idea of their training needs. While recruitment of trustees is a democratic process, the trustees issue task descriptions to potential candidates to ensure they have a clear idea of the requirements of the role. The trustees also seek to co-opt new trustees to strengthen the Board in areas of perceived weakness. New trustees received induction files of general Information, including structures, budgets, staff roles and policies. They are also provided with a set of the governing documents of both CAB&D and our trading arm, Community Payroll and Accounts. All new members meet with the CEO and senior staff as part of their induction to gain further understanding of the organisation and its purpose. Throughout the year senior staff are invited to Board meetings to update Trustees on their area(s) of work.

Our Board development continues through 2021/22, with the new members recruited during lockdown settling into their roles. As a Board we are committed to ensuring that our whole organisation is reflective of the communities we serve and during this year we added a standing item to our agenda covering EDI allowing us to check our progress and development in the diversification of our organisation. The new contract in 2022/23 will enable us to continue to reflect on this within both the Board and the staff team. All trustees give their time voluntarily.

Organisational structure and management

The charity is organised so that the trustees met regularly to manage its affairs; our sub-committees meet when required to meet the needs of the organisation and we run our Board meetings bi-monthly. These remain online within the parameters of governing document and we will start to mix them with face-to-face meetings during 2022/23.

Day-to-day management is undertaken by the Chief Executive Officer (CEO). The CEO is directly accountable to the Chair and collectively to the wider board of trustees. The organisation is divided into specialist departments or teams. Each team is, in turn, managed by a manager, who is accountable to the CEO. The manager of our trading arm (Bradford Community Payroll Ltd) also received support and supervision from our CEO during the first half of 2021/22, handing this over to the Chair of CPA once they were settled into their role. Two of our directors are also directors of CPA and our CEO takes a third seat at CPA Board. We will be reviewing this number during 2022/23.

CAB&D remains committed to the improvement and development of sound personnel management structures and as such during the year ensured regular manager's meetings across the organisation, ongoing supervision and continued annual appraisals for all staff.

As we now operate from four venues, we try to ensure that staff are networked and informed of each other's activities. Our internal newsletter which is used by all staff to communicate internal changes and news remains popular with the staff. We also use it to celebrate success, noting birthdays and length of service too.

Related parties

CAB&D is involved in a number of partnerships in order to fulfil its objectives. CAB&D is also the sole member of Bradford Community Payroll and Accounts Limited. (Company number 03038813) and, in consequence, appoints the directors of that company.

Risk management

A risk review continues to be an on-going aspect of all project planning, monitoring and quality assurance. Many aspects of risk management, such authorisation, monitoring, and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover, are embedded in our policies and operating procedures.

We introduced a full risk register during the year that all staff and trustees have contributed to. This will help to inform our sub-committee work in the coming months and years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04283003 (England and Wales)

Registered Charity number
1090036

Registered office
Cardigan House
Ferncliffe Road
Bingley
West Yorkshire
BD16 2TA

Trustees
D O Amusan-Fagborun
E Anand (appointed 12/5/21)
S J Davison
S E Douglas
P M Essler
M P Fraser
M T Gerdes
S P K Jagpal (resigned 15/3/22)
M P Nicholson
R D Templar
K J Wyatt

Company Secretary
S J Nevison

Auditors
Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Key Management
Chief Executive - S J Nevison

FUNDS HELD AS CUSTODIAN FOR OTHERS

At 31 March 2022 the charity held funds as custodian on behalf of other organisations totalling £10,695. These are held within separate bank account to ensure segregation from the charity's assets.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Action Bradford & District Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 08/12/2022 and signed on its behalf by:

Stephen John Davison

.....

S J Davison - Trustee

Opinion

We have audited the financial statements of Community Action Bradford & District Ltd (the 'parent charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group or parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the parent charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the parent charitable company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the parent charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Date: 12 December 2022

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Statement of Consolidated Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	98,147	703,490	801,637	1,098,104
Charitable activities	5				
Buildings		100,425	-	100,425	56,758
Projects and Programmes		340	4,028	4,368	1,053
Sector Support		12,735	31,708	44,443	14,853
Other trading activities	3	342,770	-	342,770	342,552
Investment income	4	2,561	-	2,561	5,258
Total		556,978	739,226	1,296,204	1,518,578
EXPENDITURE ON					
Charitable activities	6				
Buildings		144,466	-	144,466	138,131
Projects and Programmes		12,080	180,709	192,789	238,564
Sector Support		87,303	574,756	662,059	799,826
Other trading activities		281,794	-	281,794	292,017
Support costs		9,200	-	9,200	-
Total		534,843	755,465	1,290,308	1,468,538
NET INCOME/(EXPENDITURE)		22,135	(16,239)	5,896	50,040
Transfers between funds	19	151,193	(151,193)	-	-
Taxation		772	-	772	(3,078)
Net movement in funds		174,100	(167,432)	6,668	46,962
RECONCILIATION OF FUNDS					
Total funds brought forward		1,335,780	286,722	1,622,502	1,575,540
TOTAL FUNDS CARRIED FORWARD		**1,509,880**	**119,290**	**1,629,170**	**1,622,502**

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)
Balance Sheet
31st March 2022

	Notes	GROUP 31.3.22 £	GROUP 31.3.21 as restated £	CHARITY 31.3.22 £	CHARITY 31.3.21 as restated £
FIXED ASSETS					
Tangible Assets	13	485,735	495,135	480,385	485,720
Investments	14	-	-	-	-
		485,735	495,135	480,385	485,720
CURRENT ASSETS					
Debtors	15	184,533	203,362	104,603	134,675
Cash at bank and in hand		1,209,099	1,353,767	1,050,143	1,195,340
		1,393,632	1,557,129	1,154,746	1,330,015
CREDITORS					
Amounts falling due within one year	16	(248,059)	(426,852)	(186,718)	(363,155)
NET CURRENT ASSETS / (LIABILITIES)		1,145,573	1,130,277	968,028	966,860
TOTAL ASSETS LESS CURRENT LIABILITIES		1,631,308	1,625,412	1,448,413	1,452,580
PROVISIONS FOR LIABILITIES	17	(2,138)	(2,910)	-	-
NET ASSETS		**1,629,170**	**1,622,502**	**1,448,413**	**1,452,580**
FUNDS					
Unrestricted funds	19	1,509,880	1,335,780	1,329,122	1,165,858
Restricted funds	19	119,290	286,722	119,291	286,722
TOTAL FUNDS		**1,629,170**	**1,622,502**	**1,448,413**	**1,452,580**

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees and authorised for issue on 08/12/2022 and were signed on its behalf by:

Stephen John Davison

.....
S J Davison - Trustee

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 as restated £
Cash flows from operating activities			
Cash generated from operations	1	(141,293)	34,908
Net cash (used in)/provided by operating activities		(141,293)	34,908
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,937)	(12,361)
Interest received		2,561	5,258
Net cash (used in)/provided by investing activities		(3,376)	(7,103)
Change in cash and cash equivalents in the reporting period		(144,669)	27,805
Cash and cash equivalents at the beginning of the reporting period		1,353,768	1,325,963
Cash and cash equivalents at the end of the reporting period		**1,209,099**	**1,353,768**

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Cash Flow Statement
for the Year Ended 31st March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/22	31/3/21 as restated
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	6,668	46,962
Adjustments for:		
Depreciation charges	15,337	15,654
Interest received	(2,561)	(5,258)
Decrease in debtors	18,829	(48,486)
(Decrease)/increase in creditors	(179,566)	26,035
Net cash (used in)/provided by operations	(141,293)	34,908

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank and in hand	1,353,768	(144,669)	1,209,099
	1,353,768	(144,669)	1,209,099
Total	1,353,768	(144,669)	1,209,099

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Group financial statements
The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants, including government grants, are credited to deferred income. Grants towards capital expenditure are released to the SoFA over the expected useful life of the assets. Grants towards revenue expenditure are released to the SoFA as the related expenditure is incurred.

Income from investments is included in the year in which it is receivable.

Income from activities for generating funds relates to property management income generated by the charity's trading subsidiaries.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

continued...

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Redundancy costs
Redundancy costs are charged in the Statement of Financial Activities in the year in which the employees leave employment.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 99 year lease term
Fixtures and fittings	- 20% on reducing balance
	- Straight line over 3 years
	- Straight line over 4 years
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21 as restated
	£	£
Donations	1,312	13,155
Grants	800,325	1,084,949
	801,637	1,098,104

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31/3/22	31/3/21 as restated
	£	£
Bradford Community Foundation	-	9,999
Bradford Community Foundation - Resilience Fund	19,999	-
Bradford Metropolitan District Council - Community Buildings Grant	-	16,194
Bradford Metropolitan District Council - Community Champions	84,490	20,000
Bradford Metropolitan District Council - Community Communications	1,105	40,360
Bradford Metropolitan District Council - Covid Grant	16,000	65,713
Bradford Metropolitan District Council - Disability Grant	17,213	-
Bradford Metropolitan District Council - Healthwatch	180,000	180,000
Bradford Metropolitan District Council - Intergenerational Art Reach	516	484
Bradford Metropolitan District Council - Ilkley Grant	4,000	4,000
Bradford Metropolitan District Council - Info	60,000	60,000
Bradford Metropolitan District Council - Kicktart	21,858	-
Bradford Metropolitan District Council - Omicron Support	3,073	-
Bradford Metropolitan District Council - Sundry Grants	-	7,047
Bradford Metropolitan District Council - Test and Trace	73,457	236,543
Bradford Metropolitan District Council - Training	27,060	27,060
Bradford Metropolitan District Council - VOSO	125,150	125,150
Bradford Metropolitan District Council - Young Lives Bradford	74,250	74,250
Bradford VCS Alliance	-	2,375
Community Partnerships - Bingley Bubble	11,700	7,486
Community Partnerships - HALE	23,778	25,980
Department of Transport - Bus Service Operators Grant	-	781
Equality Together	-	6,000
Harrogate NHS	17,500	-
HMRC - Job Retention Scheme	5,097	38,014
Ilkley Town Council	6,820	-
Keighley Asian Women and Children's Centre	-	6,195
Leeds Community Foundation	-	30,513
NAVCA	4,750	9,500
NHS Wakefield CCG	12,197	85,210
Sir George Martin Trust	5,000	-
Sundry - Small Grants	1,568	-
Voluntary Action Leeds	3,744	6,095
	800,325	1,084,949

continued...

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21 as restated
	£	£
Income from Braford Community Payroll Limited	342,770	342,552
	342,770	342,552

4. INVESTMENT INCOME

	31/3/22	31/3/21 as restated
	£	£
Deposit account interest	2,561	5,258

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/22	31/3/21 as restated
Activity	£	£
Charitable and project income		
Buildings	100,425	56,758
Projects and Programmes	4,368	1,053
Sector Support	44,443	9,547
Sector Support Income		
Payroll recharges	-	5,306
	149,236	72,664

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	-	9,200	9,200
Buildings	144,466	-	144,466
Projects and Programmes	192,789	-	192,789
Sector Support	662,059	-	662,059
	999,314	9,200	1,008,514

continued...

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	417	8,783	9,200

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21 as restated
	£	£
Auditor's Remuneration - Riley and Co Limited	7,638	7,514
Auditor's Remuneration - Riley and Co Limited: Non-Audit Services	1,355	1,313
Depreciation - owned assets	15,336	15,654

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees indemnity insurance cover is included within the charity's main insurance policy, however the premium paid is not separately identifiable from the total cost incurred.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

10. STAFF COSTS

	31/3/22	31/3/21 as restated
	£	£
Wages and salaries	759,297	757,543
Social security costs	58,928	56,983
Other pension costs	26,842	30,012
	845,067	844,538

continued...

10. STAFF COSTS - continued

The average monthly number of employees during the year ended 31 March 2022 were as follows:

	31.3.22	31.3.21
Chief Executive Officers and Managers	3.2	3.8
Administration and Finance	1.55	3.3
Trading activities	7.0	7.0
Support and Development	3.9	4.2
Information	4.87	3.4
Healthwatch	4.09	3.5
Projects	3.69	1.2
Ancillary staff (Cleaners and Cafe)	1.15	1.6
	29.45	28

The head count of employees at the year end was 36.

The key management personnel of the charity have been identified as the Chief Executive.

The aggregate employment benefits, including accrued TOIL, redundancy, benefits in kind, employer's national insurance and pension contributions, for these key management personnel for the year was £58,923 (2021 - £54,689). The salaries of the key management are set by the trustees, and then reviewed annually.

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	503,274	594,830	1,098,104
Charitable activities			
Buildings	56,758	-	56,758
Projects and Programmes	-	1,053	1,053
Sector Support	10,077	4,776	14,853
Other trading activities	342,552	-	342,552
Investment income	5,258	-	5,258
Total	917,919	600,659	1,518,578
EXPENDITURE ON			
Charitable activities			
Buildings	138,131	-	138,131
Projects and Programmes	39,527	199,037	238,564
Sector Support	492,066	307,760	799,826
Other trading activities	292,017	-	292,017
Total	961,741	506,797	1,468,538
NET INCOME/(EXPENDITURE)	(43,822)	93,862	50,040
Transfers between funds	151,193	(151,193)	-
Taxation	(3,078)	-	(3,078)
NET MOVEMENT IN FUNDS	104,293	(57,331)	46,962
RECONCILIATION OF FUNDS			
Total funds brought forward	1,382,680	192,860	1,575,540
TOTAL FUNDS CARRIED FORWARD	1,486,973	135,529	1,622,502

12. PRIOR YEAR ADJUSTMENT

The prior year comparatives shown on the Statement of Financial Activities have been amended within the year, to represent a correction to the recognition of income in relation to deferred funding agreements.

As at 31 March 2021 the income and expenditure have been restated by the same amount, £354,609 to recognise income received on performance related grants and the associated expenditure incurred within the financial year.

The net surplus for the year of £46,962 remains unchanged and there is no impact on the fund allocations.

continued...

13. TANGIBLE FIXED ASSETS

GROUP

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2021	531,000	180,543	58,500	50,181	820,225
Additions	-	-	-	5,937	5,937
Disposals	-	-	(58,500)	-	(58,500)
At 31st March 2022	531,000	180,543	-	56,118	767,661
DEPRECIATION					
At 1st April 2021	59,089	166,679	58,500	40,822	325,090
Charge for year	5,302	2,817	-	7,218	15,337
Eliminated on disposal	-	-	(58,500)	-	(58,500)
At 31st March 2022	64,391	169,496	-	48,040	281,926
NET BOOK VALUE					
At 31st March 2022	466,609	11,048	-	8,078	485,735
At 31st March 2021	471,911	13,864	-	9,359	495,135

CHARITY

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2021	531,000	166,463	58,500	4,512	760,475
Additions	-	-	-	4,092	4,092
Disposals	-	-	(58,500)	-	(58,500)
At 31st March 2022	531,000	166,463	-	8,604	706,067
DEPRECIATION					
At 1st April 2021	59,089	152,654	58,500	4,512	274,755
Charge for year	5,302	2,761	-	1,364	9,427
Eliminated on disposal	-	-	(58,500)	-	(58,500)
At 31st March 2022	64,391	155,415	-	5,876	225,682
NET BOOK VALUE					
At 31st March 2022	466,609	11,048	-	2,728	480,385
At 31st March 2021	471,911	13,809	-	-	485,720

continued...

13. TANGIBLE FIXED ASSETS – CONTINUED

Included within long leasehold assets is the charity premises at Central Hall, Keighley. These premises were revalued on the 9th November 2017 by Andrew Idle Associates. The revaluation amount was included in the accounts to 31 March 2017 as deemed cost under the transitional rules for FRS 102.

In the year ended 31 March 2019 the trustees became aware of a significant change to the value of the long leasehold premises, relating to significant repairs required to the roof of the building, an impairment reduction of £69,000 was accounted for in that financial year.

Under the historical cost convention, the long leasehold property would have been included in the accounts as shown below:

	31.3.22	31.3.21
	£	£
Cost	144,971	144,971
Depreciation	(22,691)	(22,545)
Net Book Value	122,280	122,426

continued...

14. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK. The company's investments at the balance sheet date include the following:

Bradford Community Payroll Ltd

The charity is the sole member of Bradford Community Payroll Ltd, which does not have share capital, therefore no investment value is presented on the balance sheet of the charity.

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31.3.22	31.3.21
	£	£
Turnover	345,020	347,952
Total Expenditure	(302,281)	(297,577)
Other Income	1,500	-
Taxation	-	(3,078)
	44,239	47,297
Donation to parent charity (Paid in Year)	(34,176)	(40,451)
	10,063	6,846

Summary of assets and liabilities:

Assets	207,900	183,131
Liabilities	(27,916)	(13,210)
	179,984	169,921

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.22	GROUP 31.3.21 as restated	CHARITY 31.3.22	CHARITY 31.3.21 as restated
	£	£	£	£
Trade debtors	169,485	188,024	89,448	117,462
Amounts owed by group undertakings	-	-	8,055	8,242
Prepayments and Accrued Income	15,048	15,038	7,100	8,971
	184,533	203,062	104,603	134,675

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.22	GROUP 31.3.21 as restated	CHARITY 31.3.22	CHARITY 31.3.21 as restated
	£	£	£	£
Trade creditors	24,205	7,890	21,636	7,035
Social security and other taxes	57,156	61,070	55	-
Funding held for other groups	10,695	6,221	10,695	6,221
Accruals	28,537	322,133	26,866	27,766
Deferred Income	127,466	29,538	127,466	322,133
	248,059	426,852	186,718	363,155

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21 as restated
	£	£
Within one year	34,770	27,731
Between one and five years	42,504	47,973
In more than five years	83	84
	77,357	75,788

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 as restated Total funds
	£	£	£	£
Fixed assets	485,735	-	485,735	495,135
Current assets	1,246,574	147,058	1,393,632	1,557,129
Current liabilities	(222,430)	(27,767)	(250,197)	(429,762)
	1,509,880	119,290	1,629,170	1,622,502

continued...

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted fund - Bradford	499,973	28,209	34,314	562,496
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	-	11,320
Designated fund - Landmark House	65,000	-	(19,500)	45,500
Designated fund - Minibus Fund	82,806	-	136,379	219,185
Designated fund - Redundancy	80,634	-	-	80,634
Property Revaluation fund - Central Hall	471,911	(5,302)	-	466,609
	1,335,780	22,907	151,193	1,509,880
Restricted funds				
Big Lottery Fund - E5	4,091	-	(4,091)	-
Big Lottery Fund - HALE	(2,260)	3,937	-	1,677
Bradford Befriending Network	(302)	-	-	(302)
Bradford CCG	(150)	(150)	-	(300)
Daycare	289	(652)	-	(363)
Day Opportunities	2,507	(60)	-	2,447
Dementia Friendly Keighley	(6,150)	-	6,150	-
Healthwatch	72,959	25,922	-	98,881
HEP MSK Evaluation	-	475	(475)	-
Ilkley	42,323	-	-	42,323
INFO	44,276	(67,555)	(3,473)	(26,752)
Kickstart	-	990	-	990
Test and Trace Community Engagement	-	12,266	(12,266)	-
VCSE	-	740	-	740
VOSO	59,818	(2,752)	(57,066)	-
Young Lives Bradford	69,321	10,601	(79,972)	(50)
	286,722	(16,238)	(151,193)	119,291
TOTAL FUNDS	1,622,502	6,668	-	1,629,170

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	556,978	(528,769)	28,209
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	556,978	(534,071)	22,907
Restricted funds			
Big Lottery Fund - HALE	26,205	(22,268)	3,937
Bradford CCG	-	(150)	(150)
Community Champions	77,490	(77,490)	-
Daycare	-	(652)	(652)
Day Opportunities	-	(60)	(60)
Harrogate NHS - LWAB	17,500	(17,500)	-
Healthwatch	183,500	(157,578)	25,922
HEP MSK Evaluation	5,000	(4,525)	475
INFO	87,617	(155,172)	(67,555)
Kickstart	21,859	(20,869)	990
Test and Trace Community Engagement	73,457	(61,191)	12,266
VCSE	2,000	(1,260)	740
VOSO	159,407	(162,159)	(2,752)
West Yorkshire NHS - HPoC	7,197	(7,197)	-
Young Lives Bradford	77,995	(67,394)	10,601
	739,227	(755,465)	(16,238)
TOTAL FUNDS	1,296,204	(1,289,536)	6,668

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Unrestricted fund - Bradford	499,556	(34,090)	34,507	499,973
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	-	11,320
Designated fund - Landmark House	84,500	-	(19,500)	65,000
Designated fund - Minibus Fund	90,314	(7,508)	-	82,806
Designated fund - Redundancy	95,641	-	(15,007)	80,634
Property Revaluation fund - Central Hall	477,213	(5,302)	-	471,911
	1,382,680	(46,900)	-	1,335,780
Restricted funds				
Big Lottery Fund - E5	11,517	(7,426)	-	4,091
Big Lottery Fund - HALE	-	(2,260)	-	(2,260)
Bradford Befriending Network	-	(302)	-	(302)
Bradford CCG	-	(150)	-	(150)
Daycare	-	289	-	289
Day Opportunities	-	2,507	-	2,507
Dementia Friendly Keighley	(3,149)	(3,001)	-	(6,150)
Healthwatch	42,600	30,359	-	72,959
Ilkley	42,323	-	-	42,323
INFO	37,028	7,248	-	44,276
VOSO	36,821	22,997	-	59,818
Young Lives Bradford	25,720	43,601	-	69,321
	192,860	93,862	-	286,722
TOTAL FUNDS	1,575,540	46,962	-	1,622,502

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	917,919	(952,009)	(34,090)
Designated fund - Minibus Fund	-	(7,508)	(7,508)
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	917,919	(964,819)	(46,900)
Restricted funds			
Big Lottery Fund - E5	6,286	(13,712)	(7,426)
Big Lottery Fund - HALE	26,230	(28,490)	(2,260)
Bradford Befriending Network	-	(302)	(302)
Bradford CCG	-	(150)	(150)
Daycare	620	(331)	289
Day Opportunities	2,636	(129)	2,507
Dementia Friendly Keighley	782	(3,783)	(3,001)
Healthwatch	182,499	(152,140)	30,359
INFO	126,672	(119,424)	7,248
VOSO	171,090	(148,093)	22,997
Young Lives Bradford	83,844	(40,243)	43,601
	600,659	(506,797)	93,862
TOTAL FUNDS	1,518,578	(1,471,616)	46,962

continued...

19. MOVEMENT IN FUNDS - continued

UNRESTRICTED FUNDS

Unrestricted Fund : Bradford - General funds brought forward from the Bradford CVS accounts
Designated Fund : Building/Closure Costs - Fund to cover 6-month closure and building costs
Designated Fund : Keighley - Fund to earmark funds to be spent on Keighley activities
Designated Fund : Landmark House - Fund to earmark the lease commitment held by the charity in relation to Landmark House, the premises used by Bradford Community Payroll Ltd
Designated Fund ; Minibus Fund - Fund to support the CAB&D Community Transport Scheme in the future
Designated Fund : Redundancy - Fund to cover redundancy costs as at the year end
Property Revaluation fund - Relates to revaluation reserve for Central Hall, Keighley

RESTRICTED FUNDS

Big Lottery Fund : E5 - Big Lottery project supporting women and girls operating in Keighley ward
Big Lottery Fund : HALE - Shipley Area Links Befriending and Advocacy project
Daycare - Council grant to run day care services in Bingley
Day Opportunities - Day care services for older people in Bingley
Dementia Friendly Keighley - We employ and support the staff of DFK on behalf of a management committee. This project will develop and become independent in the future.
Healthwatch - Council contract to run Healthwatch, a statutory duty of the Council to deliver
Ilkley - Income left by a benefactor to Ilkley Office for the benefit of the Ilkley ward
INFO - Our information service providing newsletters and social media updates to the sector; this team also manages our online database which drives several other websites/portals for the local VCS and communities.
VOSO - Monies from the BISON grant
Young Lives Bradford - Council grant to provide voice and representation activity

(NB: References to 'Council' above refer to Bradford Metropolitan District Council)

Transfers between funds
Transfers between funds represent the movement of year end balances relating to projects that have ended and the closing balances have been agreed with the funder to be utilised by the charity on alternative projects.

16. PROVISIONS FOR LIABILITIES

The parent charitable company's, trading subsidiary, Bradford Community Payroll Ltd, participates in the TPT Retirement Solutions: The Growth Plan pension scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers.

The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2011. This valuation showed assets of £780m, liabilities of £928m and a deficit of £148m.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions:

From 1/4/16 to 30/9/25	£12,945,440 p.a.	(payable monthly and increasing by 3% each on 1st April)
From 1/4/16 to 30/9/28	£54,560 p.a.	(payable monthly and increasing by 3% each on 1st April)

Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

It is these contributions that have been used to derive the company's balance sheet liability.

A provision of £1,121 (2020: £1,327) has been brought into these accounts. The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

20. CONTINGENT LIABILITIES

The charity, as the sole member of its trading subsidiary, Bradford Community Payroll and Accounts Ltd, undertakes to contribute to the assets of the limited company, in the event of the company being would up either whilst it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding £1.

The charity has been required to underwrite a guarantee for the trading subsidiary in relation to its banking relationship with Unity Trust, this guarantee relates to the level of money processing by the company.

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with group
The charitable company has taken advantage of exemption, under the terms of FRS 102, not to disclose related party transactions with wholly owned subsidiaries within the group.

22. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

COMMUNITY ACTION BRADFORD & DISTRICT LTD.

England & Wales - Charity number 1090036

Accounts

REGISTERED COMPANY NUMBER: 04283003 (England and Wales)
REGISTERED CHARITY NUMBER: 1090036

Report of the Trustees and

Consolidated Financial Statements

for the Year Ended 31st March 2021

for

COMMUNITY ACTION BRADFORD & DISTRICT LTD

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Contents of the Consolidated Financial Statements
for the Year Ended 31st March 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2021. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

A summary of the objects of the charity as set out in its governing document.

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of City of Bradford Metropolitan District and the surrounding area and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose; to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regards to public benefit guidance published by the Commission.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our work covers a number of different areas and we are pleased to provide a summary of key achievements/deliverables for a number of our areas, funded through our Bradford Infrastructure Support Organisations Network (BISON) infrastructure and other council grants (CBMDC) and earned income.

BISON is a partnership of Community Action, CNet, Volunteering Bradford, Keighley Volunteer Centre, WYCAS, REN (Race Equality Network), Equity Partnership, Equality Together and Locality. In 2020/21 financial year the large-scale review of this grant continued to take place involving a wide range of stakeholders. It concluded in January 2021 and the council has decided to run current grant arrangements until March 2022. We are expecting a competitive process to take place for the new delivery arrangements during quarter three of 2021/22. During COVID-19 we took appropriate actions to ensure we could still run our services effectively; we all became home workers and were equipped with PCs and laptops as required. As training ceased, we furloughed one of the training team until September and redeployed the other into the Volunteer Centre to help with the growing numbers of volunteers who stepped forward. The money saved by furlough was reinvested into our information team who found their workload at least double in the year. Later in the year we restructured the training team with one person moving onto new pastures and the other taking up a new post within our Young Lives Bradford team. We received further investment from the council for our comms work in the late summer and took on two staff; one working closely with the council and an apprentice.

ACHIEVEMENT AND PERFORMANCE - CONTINUED

We have also delivered these major pieces of work:

Young Lives Bradford - a voice forum for Children and Young People's VCS organisation. This forum works alongside the VCS Assembly and is also funded by the council. This funding is also under review as the council are considering combining this work with BISON. In the early months of COVID-19 we redeployed the manager of this team to cover other parts of our work, especially around data management. This was reverted after the first lockdown ended.

Healthwatch Bradford and District - an independent healthcare consumer champion. More information including the annual report for Healthwatch can be found at www.healthwatchbradford.co.uk. During 2020/21 our permanent Manager left the organisation to work for the NHS as part of their own career progression and we appointed a new manager with a great background in Health and Social Care. Due to COVID-19 the traditional delivery methods were severely hampered and most work was carried out online. We have relocated the team into their own unit in our Bingley office due to changes at Central Hall. We move into 2021 in a very strong position and the funding for 2021/22 has been approved by the council.

Shipley Area Links - This project restarted in April 2020 following a new grant being awarded by The National Lottery Community Fund. We were lucky to rehire the previous member of staff. During COVID-19 we moved the day-to-day support of this post under HALE as it made things much easier due to the restrictions. COVID-19 also meant that our befriending model moved to telephone work rather than face-to-face.

Ilkley Office - our furthest outreach with a big heart. A focal point of the community, our Ilkley office is managed by one person and run by a volunteer workforce. We gratefully acknowledge the receipt of a legacy from the Maureen Wilson Estate to enable this office to operate in the coming years. During COVID-19 we shut this office and our staff member worked from home doing even more than usual. They mostly worked with the Ilkley Corona Response Group and have supported the local community throughout.

Bingley Bubble - during the early parts of 2020/21 we redeployed our Self-Care Champion into an Area Hub to help co-ordinate the volunteering efforts on a locality basis. Once we passed the first lockdown, they then also helped to run our Test and Trace programme returning to their substantive post around January 2021. We continue to be commissioned by this group to provide secretariat duties for the Bingley Bubble.

Community Transport - Community Transport has not taken place in the financial year 2020/21. We acknowledge the kind support of Yorkshire Building Society (YBS) who allowed us to store our vehicles at their Rooley Lane HQ. This meant they were under 24-hour surveillance (reducing insurance costs) and also meant we could SORN the vehicles. The staff at YBS also kindly turned the vehicles over for us on a regular basis which has kept the vehicles in a good state of repair.

Test and Trace - our CEO has been instrumental in getting support into the VCSE and therefore our local communities during lockdown. We were given a large grant to work with over 15 community organisations around Test and Trace messaging. This work included social media coverage, community anchors provided messaging and insight about local needs, home testing support, a micro-grants programme delivered in partnership with The VCS Alliance and the production of an online engagement toolkit www.engageourplace.uk Early in 2021 this work was changed to include vaccination support and aligned to the Community Champions funding that CBMDC received from central government.

VCSE health and social care vaccinations - Our CEO negotiated 2000 COVID-19 vaccinations for frontline VCSE organisation staff including volunteers which were administered in January 2021. We were pleased to facilitate the appointments process for this in order to keep our VCSE workforce safe.

ACHIEVEMENT AND PERFORMANCE - CONTINUED

Supporting our service delivery

We acknowledge the work of our finance team, HR and admin staff for their part in our achievement of this work. Our Central Hall apprentice had their employment extended to August 2021 due to the COVID-19 pandemic enforcing closure of the college they attend as part of this work. We thank them all for their hard work. We furloughed the majority of our ancillary staff as our buildings were shut for the majority of 2020/21. We brought Central Hall back into commission in the summer of 2020 as we gained a new tenant who wanted access. Our other buildings remained closed down until Spring 2021. During the closure we restructured our buildings staff and amalgamated the post with our HR function. This resulted in two redundancies and one staff member taking voluntary redundancy.

Partnerships

We are very proud of our partnership work both within and outside of Bradford; our key work includes:

Bradford and District VCS Assembly
Several staff engage in forums across the Assembly and our CEO sits on the Assembly Steering Group as a non-voting advisor. We support the annual VCS Assembly conference through provision of staff for group facilitation.

The VCS Alliance (formerly called Bradford VCS Alliance)
We continued to support the Alliance through commissioning them to run the Test and Trace micro grants. We also gave them funding from the West Yorkshire and Harrogate Health and Care Partnership to employ a Transformation Programmes manager on behalf of the VCS.

Voluntary Action Leeds
We developed our close working relationship further during this financial year resulting in the trial of a joint training administrator and training programme. Both organisations were struggling with numbers and by joining up for parts of our programmes we are seeing numbers grow again. In early 2021 we formed an MoU to manage this working relationship and will be looking for other initiatives to share over the coming months. The purpose of the MoU is to enable efficient delivery of services to Bradford District which without pooling of joint resources would not happen and any activities agreed through the MoU will have a direct benefit to Bradford District's VCSE sector.

West Yorkshire and Harrogate Health and Care Partnership
Our CEO is the Bradford VCS lead for this partnership. She retired from the Senior Responsible Officer (SRO) role for the Harnessing Power of Communities (HPoC) enabling workstream in January 2020 due to local work commitments requiring her attention.

NAVCA
Our CEO remains active in the network of CEOs that support each other through COIN. In this year 2020/21 we gained three Heart of the Community national awards; we won the Development Award and were highly commended in both the Partnerships and Representation categories. This was a great acknowledgement for the hard work of the whole team at Community Action.

Voluntary and Community Sector Emergencies Partnership (VCSEP)
When the COVID-19 pandemic started in late March our CEO stepped forward to act as the Local Liaison Lead for West Yorkshire, working in partnership with British Red Cross, led by NAVCA. We were an active member of the North Multi-Agency Cell (MAC) and attended weekly meetings providing insight and updates about West Yorkshire during COVID-19. Due to her insight and excellent relationship skills our CEO was then asked to help lead a piece of research with the VCSEP Equalities Lead and in April 2021 was given funding to be a Subject Liaison Lead for Volunteering within the North MAC.

ACHIEVEMENT AND PERFORMANCE - CONTINUED

COVID-19

2020/21 has been the most unusual year for us all. We have noted some COVID-19 activity within each of our projects but this was not all the work we carried out. Our Chief Executive Officer was freed up in March 2020 to undertake strategic leadership within the Bradford District system working closely with the council, CCG and other partners to support COVID response activities. She worked tirelessly in this role for the majority of the year and still remains involved with strategic activity around vaccinations.

Our information team have stepped up to the challenge of keeping people informed and supported around COVID-19 and how to keep well and safe. Alongside the introduction of daily support bulletins, they have been leading on local VCSE social media work. During the summer of 2020 they were instrumental in the production of mass advertising campaign called Behind the Mask; telling stories about the impact of COVID-19 to encourage people to follow safety advice. This campaign gained national recognition and was presented to the Cabinet Office as an example of good practice. In December 2020 the team produced a support booklet that ended up with a 180,000-print run and was given out at testing sites across the District and hand delivered in our most vulnerable wards. This was followed up with a vaccination information booklet produced in February 2021, which has also landed well with members of the public and our strategic partners.

Community Action led a Sew and Save Lives campaign supported by CBMDC. Alongside social media messaging we had teams of people supplied with material to make face coverings for our more disadvantaged communities. This produced 1,000s of face coverings which were delivered to local communities

Our Development Officers have been very active in providing advice to VCSE groups who own and/or manage buildings to help them open safely and get back to face-to-face delivery. These sessions have been a vital support mechanism for our sector and have reaffirmed Community Action's role in supporting the sector.

We shut all out buildings during the first lockdown of COVID-19 and were grateful for the support grants we received in this period. In the summer of 2020, we re-opened Central Hall in line with government guidance and welcomed a new tenant, People First Keighley and Craven, into the building. Our other 'for hire' venues in Bingley remained closed for the rest of the financial year and again we have been supported by grants for these two premises. During the closure phase we installed an new ground floor office at Bingley and have relocated our Healthwatch team here.

FINANCIAL REVIEW

Financial position - Charity

The Statement of Financial Activities shows total incoming resources of £864,348 (2020: £1,044,762) and total resources expended of £824,232 (2020: £995,700), being a net surplus on movement of funds of £40,116 (2020: £49,062).

The total reserves at the year end are £1,452,580 (2020: £1,412,464). Unrestricted reserves at the year end are £1,165,858 (2020: £1,219,604) and restricted funds are £286,722 (2020: £192,860).

Financial position - Group

The Consolidated Statement of Financial Activities shows total incoming resources of £1,163,967 (2020: £1,286,440) and a total resource expended of £1,113,927 (2020: £1,247,913), plus taxation of £3,078 (2020: £2,981), leaving a net surplus on movement of funds of £46,962 (2020: £35,546).

The total group reserves at the year end are £1,622,502 (2020: £1,575,540). Unrestricted reserves at the year end are £1,335,780 (2020: £1,382,680) and restricted funds are £286,722 (2020: £192,860).

FINANCIAL REVIEW - CONTINUED

Reserve's policy – Charity
The Trustees consider that they should review the level of reserves held by the charity at regular intervals. The charity's unrestricted free reserves, which have not been designated for a specific use and do not relate to revaluation reserves, stood at £330,051.

We have designated a fund to maintain and, if required, replace our ageing minibuses which has been drawn from the old Shipley and Bingley Voluntary Services accounts and at the year end, this designated fund was £82,806.

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £158,718 ensure that adequate funds are available to allow continued furtherance of the objects of the charity in the event of temporary shortfall of incoming resources, whilst alternate funds are sought.

The Trustees believe that holding adequate funds to cover six months operating costs would allow for an orderly winding up of the organisation and would also enable the organisation to be able to meet obligations towards staff and creditors in the event of there being no possibility of securing alternative longer-term funding. We aim to use surplus reserves in ways that meet our charitable objectives. In April 2020 the Board agreed to keep employing key staff in Ilkley, by using reserves, to support the COVID-19 response rather than using the furlough scheme.

FUTURE PLANS

2021/22 will be a challenging year for Community Action; we are looking to see how we can maximise income from our assets in the new post-COVID world. We need to make a strong decision around our Community Transport scheme in terms of whether we remain a service provider or transfer the assets to other community transport providers in the area. Our main BISON grant will be out to competitive tender in the later summer; this is the first time this has happened in Bradford for over 20 years. There are a few scenarios around this including loss, remain the same or increase in income. We just don't know at the time of writing this report. In order to put us in our best position we are investing in promoting our organisation more readily with a revamping of the website and some promotional materials including video work and getting our CEO freed up to meet more people and organisations. We are also looking at our trading options and how we best deliver these by either keeping them in-house or moving into a separate trading arm; this will be the main focus of the discussions of our Assets and Finance sub-committee in 2022 with decisions being made later in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
Community Action is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The members of the management committee, who are also the directors for the purpose of company law, who served during the year are shown on page 1.

During 2020/21 we continued to improve our relationship with our trading arm, reviewing the membership of its Board of Directors and refreshing the governing document. During 2020/21 both Mark Gerdes and Soo Nevison (our CEO) became directors of our trading arm.

STRUCTURE, GOVERNANCE AND MANAGEMENT - CONTINUED

Recruitment and appointment of new trustees

The trustees are conscious of the need to ensure that they have an appropriate range of skills to manage the charity, and the need to ensure a Board which is representative of the range of members groups. To this end, the Board audits their skills on an annual basis to have a clear idea of their training needs. While recruitment of trustees is a democratic process, the trustees issue task descriptions to potential candidates to ensure they have a clear idea of the requirements of the role. The trustees also seek to co-opt new trustees to strengthen the Board in areas of perceived weakness. New trustees received induction files of general Information, including structures, budgets, staff roles and policies. They are also provided with a set of the governing documents of both Community Action and our trading arm, Community Payroll and Accounts. All new members meet with the CEO and senior staff as part of their induction to gain further understanding of the organisation and its purpose. Throughout the year senior staff are invited to Board meetings to update Trustees on their area(s) of work.

In 2019/20 we acknowledged that our Board, from the outside, does not appear reflective of the communities we serve; whilst we can wholeheartedly say we have representation for our geographical communities and the majority of protected characteristics (eg age, disability, LGBT) we have struggled to recruit from BAME backgrounds. Dorcas Fagborun joined us later in the year and during 2020/21 we recruited further representatives from the BAME community onto the Board. We also recruited a co-opted member with HR skills to support the Board with its work. We appointed a new Chair during the year and thank Pam Essler for 'holding the fort' whilst we went through this process. The new Board will continue to develop through 2021/22 and give us a great base of expertise to draw from.

All trustees give their time voluntarily. During the year expenses were reimbursed of £59.

Organisational structure and management

The charity is organised so that the trustees met regularly to manage its affairs; during COVID we moved our meetings online and meet monthly right up to November 2020. We then reinstated our sub-committees and run our Board meeting bi-monthly.

Day-to-day management is undertaken by the Chief Executive Officer (CEO). The CEO is directly accountable to the Chair and collectively to the wider board of trustees. The organisation is divided into specialist departments or teams. Each team is, in turn, managed by a manager, who is accountable to the CEO. The manager of our trading arm (Bradford Community Payroll Ltd) also receives support and supervision from our CEO; to ensure the links between the two parties; the CEO joined their Board during 2020.

Community Action remains committed to the improvement and development of sound personnel management structures and as such during the year ensured regular manager's meetings across the organisation, ongoing supervision and continued annual appraisals for all staff.

During the year we had a full online staff away day and followed this up with staff meetings within and across disciplines. As we now operate from four venues, we try to ensure that staff are networked and informed of each other's activities. Our internal newsletter which is used by all staff to communicate internal changes and news remains popular with the staff. We also use it to celebrate success, noting birthdays and length of service too. Throughout 2020/21 we held a weekly online quiz/support meeting for all staff to attend; this was optional. In December 2020 in order to reconnect with staff our CEO and S&D manager played Santa and visited every staff member to drop off a Christmas gift.

Related parties

Community Action is involved in a number of partnerships in order to fulfil its objectives.

Community Action is also the sole member of Bradford Community Payroll and Accounts Limited. (Company number 03038813) and, in consequence, appoints the directors of that company.

STRUCTURE, GOVERNANCE AND MANAGEMENT - CONTINUED

Risk management
A risk review continues to be an on-going aspect of all project planning, monitoring and quality assurance. Many aspects of risk management, such authorisation, monitoring, and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover, are embedded in our policies and operating procedures.

We introduced a full risk register during the year that all staff and trustees have contributed to. This will help to inform our sub-committee work in the coming months and years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04283003 (England and Wales)

Registered Charity number
1090036

Registered office
Cardigan House
Ferncliffe Road
Bingley
West Yorkshire
BD16 2TA

Trustees

D O Amusan-Fagborun	
E Anand	(appointed 12/5/21)
S J Davison	
S E Douglas	(appointed 11/11/20)
P M Essler	
M P Fraser	(appointed 10/3/21)
M T Gerdes	
S P K Jagpal	(appointed 10/3/21)
M P Nicholson	
R D Templar	(appointed 7/5/20)
K J Wyatt	

Company Secretary
S J Nevison

Auditors
Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

REFERENCE AND ADMINISTRATIVE DETAILS – CONTINUED

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Key Management
Chief Executive - S J Nevison

FUNDS HELD AS CUSTODIAN FOR OTHERS

At 31 March 2021 the charity held funds as custodian on behalf of other organisations totalling £19,184. These are held within a separate bank account to ensure segregation from the charity's assets.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Action Bradford & District Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 08/11/2021 and signed on its behalf by:

Stephen John Davison

.....

S J Davison - Trustee

Opinion

We have audited the financial statements of Community Action Bradford & District Ltd (the 'parent charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group or parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the parent charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the parent charitable company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the parent charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed those laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 9 November 2021

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Statement of Consolidated Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	148,663	594,830	743,493	610,046
Charitable activities	5				
Buildings		56,758	-	56,758	184,276
Projects and Programmes		-	1,053	1,053	94,006
Sector Support		10,077	4,776	14,853	35,902
Other trading activities	3	342,552	-	342,552	358,857
Investment income	4	5,258	-	5,258	3,353
Total		563,308	600,659	1,163,967	1,286,440
EXPENDITURE ON					
Charitable activities	6				
Buildings		138,131	-	138,131	197,459
Projects and Programmes		39,527	199,037	238,564	479,561
Sector Support		134,377	307,760	442,137	316,817
Other trading activities		295,095	-	295,095	254,076
Total		607,130	506,797	1,113,927	1,247,913
NET INCOME/(EXPENDITURE)		(43,822)	93,862	50,040	38,527
Taxation		(3,078)	-	(3,078)	(2,981)
NET MOVEMENT IN FUNDS		(46,900)	93,862	46,962	35,546
RECONCILIATION OF FUNDS					
Total funds brought forward		1,382,680	192,860	1,575,540	1,539,994
TOTAL FUNDS CARRIED FORWARD		**1,335,780**	**286,722**	**1,622,502**	**1,575,540**

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)
Group And Charity Balance Sheet
31st March 2021

	Notes	GROUP 31.3.21 £	GROUP 31.3.20 £	CHARITY 31.3.21 £	CHARITY 31.3.20 £
FIXED ASSETS					
Tangible Assets	12	495,135	498,428	485,720	494,475
Investments	13	-	-	-	-
		495,135	498,428	485,720	494,475
CURRENT ASSETS					
Debtors	14	140,002	154,876	134,675	135,923
Cash at bank and in hand		1,417,127	1,325,963	1,195,340	1,109,001
		1,557,129	1,480,839	1,330,015	1,244,924
CREDITORS					
Amounts falling due within one year	15	(426,852)	(401,649)	(363,155)	(326,935)
NET CURRENT ASSETS / (LIABILITIES)		1,130,277	1,079,190	966,860	917,989
TOTAL ASSETS LESS CURRENT LIABILITIES		1,625,412	1,577,618	1,452,580	1,412,464
PROVISIONS FOR LIABILITIES	16	(2,910)	(2,078)	-	-
NET ASSETS		**1,622,502**	**1,575,540**	**1,452,580**	**1,412,464**
FUNDS					
Unrestricted funds	18	1,335,780	1,382,680	1,165,858	1,219,604
Restricted funds	18	286,722	192,860	286,722	192,860
TOTAL FUNDS		**1,622,502**	**1,575,540**	**1,452,580**	**1,412,464**

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees and authorised for issue on 08/11/2021 and were signed on its behalf by:

Stephen John Davison

.....
S J Davison - Trustee

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	101,345	441,659
Tax paid		(3,078)	(2,981)
Net cash provided by operating activities		98,267	438,678
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,361)	(8,622)
Interest received		5,258	3,353
Net cash provided by/(used in) investing activities		(7,103)	(5,269)
Change in cash and cash equivalents in the reporting period		91,164	433,409
Cash and cash equivalents at the beginning of the reporting period		1,325,963	892,554
Cash and cash equivalents at the end of the reporting period		1,417,127	1,325,963

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/21 £	31/3/20 £
Net income for the reporting period (as per the Statement of Financial Activities)	46,962	35,546
Adjustments for:		
Depreciation charges	15,654	25,575
Interest received	(5,258)	(3,353)
Decrease in debtors	14,874	94,080
Increase in creditors	29,113	289,811
Net cash provided by operations	101,345	441,659

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	1,325,963	91,164	1,417,127
	1,325,963	91,164	1,417,127
Total	1,325,963	91,164	1,417,127

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Group financial statements
The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants, including government grants, are credited to deferred income. Grants towards capital expenditure are released to the SoFA over the expected useful life of the assets. Grants towards revenue expenditure are released to the SoFA as the related expenditure is incurred.

Income from investments is included in the year in which it is receivable.

Income from activities for generating funds relates to property management income generated by the charity's trading subsidiaries.

continued...

1. **ACCOUNTING POLICIES - continued**

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Allocation and apportionment of costs
Redundancy costs
Redundancy costs are charged in the Statement of Financial Activities in the year in which the employees leave employment.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 99-year lease term
Fixtures and fittings	- 20% on reducing balance
	- Straight line over 3 years
	- Straight line over 4 years
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	13,153	13,353
Grants	730,340	596,693
	743,493	610,046

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Bradford Community Foundation	10,000	-
Bradford District and Craven Clinical Commissioning Group	-	30,000
Bradford Metropolitan District Council - Community Buildings Grant	16,194	-
Bradford Metropolitan Borough Council - Community Champions	10,000	-
Bradford Metropolitan District Council - Covid grants	65,713	-
Bradford Metropolitan District Council - Healthwatch	180,000	185,000
Bradford Metropolitan District Council - Ilkley grant	4,000	4,000
Bradford Metropolitan District Council - Info	60,000	60,000
Bradford Metropolitan Borough Council - Sundry grants	7,047	-
Bradford Metropolitan Borough Council - Test and Trace	48,500	-
Bradford Metropolitan District Council - Training	27,060	27,060
Bradford Metropolitan District Council - VOSO	125,150	140,150
Bradford Metropolitan District Council - Young Lives Bradford	74,250	74,250
Bradford VCS Alliance	2,375	-
Central Hall grants	-	2,000
Community Partnerships - Bingley Bubble	7,486	22,824
Community Partnerships - HALE	25,980	-
Department of Transport - Bus Service Operators Grant	781	781
Equality Together	6,000	-
HMRC - Job Retention Scheme	38,014	1,708
Ilkley Town Council	-	2,735
Keighley Asian Women and Children's Centre	6,195	22,625
NAVCA	9,500	-
Shipley Area Links	-	20,859
Sundry small grants	-	740
Voluntary Action Leeds	6,095	1,961
	730,340	596,693

continued...

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Exceptional items	-	55,000
Income from Braford Community Payroll Limited	342,552	303,857
	342,552	358,857

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	5,258	3,353

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Charitable and Project Income		
Buildings	56,758	184,276
Projects and Programmes	1,053	94,006
Sector Support	9,547	35,902
Sector Support Income		
Payroll recharges	5,306	-
	72,664	314,184

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Buildings	138,131	-	138,131
Projects and Programmes	238,564	-	238,564
Sector Support	432,795	9,342	442,137
	809,490	9,342	818,832

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Sector Support	222	9,120	9,342

continued...

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Auditor's Remuneration - Riley and Co Limited	7,514	7,416
Auditor's Remuneration - Riley and Co Limited: Non-Audit Services	1,313	1,275
Depreciation - owned assets	15,654	25,575

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

10. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	757,543	817,311
Social security costs	56,983	56,876
Other pension costs	30,012	24,650
	844,537	898,837

The average monthly number of employees during the year ended 31 March 2020 were as follows:

	31.3.21	31.3.20
	Number	Number
Chief Executive Officers and Managers	3.8	2.8
Administration and Finance	3.3	3.4
Support and Development	4.2	6.6
Trading activities	7.0	7.0
Information	3.4	2.4
Healthwatch	3.5	3.8
Projects	1.2	3.5
Ancillary staff (Cleaners)	1.6	1.2
	28	38.75

continued...

10. STAFF COSTS - continued

The head count of employees for the year was 37.

The key management personnel of the charity have been identified as the Chief Executive.

The aggregate employment benefits, including accrued TOIL, redundancy, benefits in kind, employer's national insurance and pension contributions, for these key management personnel for the year was £54,689 (2020 - £56,819). The salaries of the key management are set by the trustees, and then reviewed annually.

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,308	533,738	610,046
Charitable activities			
Buildings	184,276	-	184,276
Projects and Programmes	17,970	76,036	94,006
Sector Support	10,807	25,095	35,902
Other trading activities	358,857	-	358,857
Investment income	3,353	-	3,353
Total	651,571	634,869	1,286,440
EXPENDITURE ON			
Charitable activities			
Buildings	197,459	-	197,459
Projects and Programmes	171,429	308,132	479,561
Sector Support	10,780	306,037	316,817
Other trading activities	254,076	-	254,076
Total	633,744	614,169	1,247,913
NET INCOME	17,827	20,700	38,527
Taxation	(2,981)	-	(2,981)
Transfers between funds	178,691	(178,691)	-

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	193,537	(157,991)	35,546
RECONCILIATION OF FUNDS			
Total funds brought forward	1,189,143	350,851	1,539,994
TOTAL FUNDS CARRIED FORWARD	1,382,680	192,860	1,575,540

12. TANGIBLE FIXED ASSETS

GROUP

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2020	531,000	180,543	80,210	37,820	829,574
	-	-	-	12,361	12,361
Disposals	-	-	(21,710)	-	(21,710)
At 31st March 2021	531,000	180,543	58,500	50,181	820,225
DEPRECIATION					
At 1st April 2020	53,787	163,171	80,210	33,978	331,146
Charge for year	5,302	3,508	-	6,844	15,654
Eliminated on disposal	-	-	(21,710)	-	(21,710)
At 31st March 2021	59,089	166,679	58,500	40,822	325,090
NET BOOK VALUE					
At 31st March 2021	471,911	13,864	-	9,359	495,135
At 31st March 2020	477,213	17,372	-	3,843	498,428

continued...

12. TANGIBLE FIXED ASSETS

CHARITY

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2020	531,000	166,463	80,210	4,512	782,185
Disposals	-	-	(21,710)	-	(21,710)
At 31st March 2021	531,000	166,463	58,500	4,512	760,475
DEPRECIATION					
At 1st April 2020	53,787	149,201	80,210	4,512	287,710
Charge for year	5,302	3,453	-	-	8,755
Eliminated on disposal	-	-	(21,710)	-	(21,710)
At 31st March 2021	59,089	152,654	58,500	4,512	274,755
NET BOOK VALUE					
At 31st March 2021	471,911	13,809	-	-	485,720
At 31st March 2020	477,213	17,262	-	-	494,475

Included within long leasehold assets is the charity premises at Central Hall, Keighley. These premises were revalued on the 9th November 2017 by Andrew Idle Associates. The revaluation amount was included in the accounts to 31 March 2017 as deemed cost under the transitional rules for FRS 102.

In the year ended 31 March 2019 the trustees became aware of a significant change to the value of the long leasehold premises, relating to significant repairs required to the roof of the building, an impairment reduction of £69,000 was accounted for in that financial year.
Under the historical cost convention, the long leasehold property would have been included in the accounts as shown below:

	31.3.21 £	31.3.20 £
Cost	144,971	144,971
Depreciation	(22,545)	(22,399)
Net Book Value	122,426	122,572

13. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK. The company's investments at the balance sheet date include the following:

Bradford Community Payroll Ltd
The charity is the sole member of Bradford Community Payroll Ltd, which does not have share capital, therefore no investment value is presented on the balance sheet of the charity.

continued...

13. FIXED ASSET INVESTMENTS - CONTINUED

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31.3.21	31.3.20
	£	£
Turnover	347,952	305,720
Total Expenditure	(297,577)	(254,075)
Other Income	-	454
Taxation	(3,078)	(2,981)
	47,297	49,118
Donation to parent charity	(40,451)	(62,633)
	(6,846)	(13,515)

Summary of assets and liabilities:

Assets	183,131	240,276
Liabilities	(13,210)	(77,201)
	169,921	163,075

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.21	GROUP 31.3.20	CHARITY 31.3.21	CHARITY 31.3.20
	£	£	£	£
Trade debtors	124,964	67,317	117,462	56,288
Amounts owed by group undertakings	-	-	8,242	-
Other debtors	-	(377)	-	(377)
Prepayments and Accrued Income	15,038	87,936	8,971	80,012
	140,002	154,876	134,675	135,923

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.21	GROUP 31.3.20	CHARITY 31.3.21	CHARITY 31.3.20
	£	£	£	£
Trade creditors	8,890	75,149	8,035	75,073
Social security and other taxes	61,070	47,093	-	2,593
Other creditors	327,354	227,951	327,354	204,680
Accruals and deferred income	29,538	51,456	27,766	44,589
	426,852	401,649	363,155	326,935

continued...

16. PROVISIONS FOR LIABILITIES

The parent charitable company's, trading subsidiary, Bradford Community Payroll Ltd, participates in the TPT Retirement Solutions: The Growth Plan pension scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers.

The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2011. This valuation showed assets of £780m, liabilities of £928m and a deficit of £148m.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions:

From 1/4/16 to 30/9/25	£12,945,440 p.a.	(payable monthly and increasing by 3% each on 1st April)
From 1/4/16 to 30/9/28	£54,560 p.a.	(payable monthly and increasing by 3% each on 1st April)

Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

It is these contributions that have been used to derive the company's balance sheet liability.

A provision of £1,121 (2020: £1,327) has been brought into these accounts. The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

continued...

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21	31/3/20
	£	£
Within one year	27,731	27,731
Between one and five years	47,973	71,153
In more than five years	84	85
	75,788	98,969

18. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
Unrestricted fund - Bradford	499,556	(34,090)	34,507	499,973
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	-	11,320
Designated fund - Landmark House	84,500	-	(19,500)	65,000
Designated fund - Minibus Fund	90,314	(7,508)	-	82,806
Designated fund - Redundancy	95,641	-	(15,007)	80,634
Property Revaluation fund - Central Hall	477,213	(5,302)	-	471,911
	1,382,680	(46,900)	-	1,335,780
Restricted funds				
Big Lottery Fund - E5	11,517	(7,426)	-	4,091
Big Lottery Fund - HALE	-	(2,260)	-	(2,260)
Bradford Befriending Network	-	(302)	-	(302)
Bradford CCG	-	(150)	-	(150)
Daycare	-	289	-	289
Day Opportunities	-	2,507	-	2,507
Dementia Friendly Keighley	(3,149)	(3,001)	-	(6,150)
Healthwatch	42,600	30,359	-	72,959
Ilkley	42,323	-	-	42,323
INFO	37,028	7,248	-	44,276
VOSO	36,821	22,997	-	59,818
Young Lives Bradford	25,720	43,601	-	69,321
	192,860	93,862	-	286,722
TOTAL FUNDS	1,575,540	46,962	-	1,622,502

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	563,308	(597,398)	(34,090)
Designated fund - Minibus Fund	-	(7,508)	(7,508)
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	563,308	(610,208)	(46,900)
Restricted funds			
Big Lottery Fund - E5	6,286	(13,712)	(7,426)
Big Lottery Fund - HALE	26,230	(28,490)	(2,260)
Bradford Befriending Network	-	(302)	(302)
Bradford CCG	-	(150)	(150)
Daycare	620	(331)	289
Day Opportunities	2,636	(129)	2,507
Dementia Friendly Keighley	782	(3,783)	(3,001)
Healthwatch	182,499	(152,140)	30,359
INFO	126,672	(119,424)	7,248
VOSO	171,090	(148,093)	22,997
Young Lives Bradford	83,844	(40,243)	43,601
	600,659	(506,797)	93,862
TOTAL FUNDS	1,163,967	(1,117,005)	46,962

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
Unrestricted fund - Bradford	387,745	28,940	82,871	499,556
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	-	-	11,320	11,320
Designated fund - Landmark House	-	-	84,500	84,500
Designated fund - Minibus Fund	93,731	(3,417)	-	90,314
Designated fund - Redundancy	101,773	(6,132)	-	95,641
Property Revaluation fund - Central Hall	481,758	(4,545)	-	477,213
	1,189,143	14,846	178,691	1,382,680
Restricted funds				
Big Lottery Fund - E5	10,748	769	-	11,517
Big Lottery Fund - HALE	(328)	(3,115)	3,443	-
CDW	15,711	(4,391)	(11,320)	-
Central Hall - Keighley	9,049	-	(9,049)	-
Daycare	(3,140)	(397)	3,537	-
Day Opportunities	9,429	179	(9,608)	-
Dementia Friendly Keighley	(1,128)	(2,021)	-	(3,149)
Healthwatch	54,686	7,914	(20,000)	42,600
Ilkley	42,323	-	-	42,323
INFO	30,887	(13,859)	20,000	37,028
VOSO	56,410	9,462	(29,051)	36,821
WYH NHS E	27,358	(715)	(26,643)	-
Young Lives Bradford	98,845	26,875	(100,000)	25,720
	350,850	20,701	(178,691)	192,860
TOTAL FUNDS	1,539,994	35,546	-	1,575,540

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	651,571	(622,632)	28,940
Designated fund - Minibus Fund	-	(3,417)	(3,417)
Designated fund - Redundancy	-	(6,132)	(6,132)
Property Revaluation fund - Central Hall	-	(4,544)	(4,545)
	651,571	(636,725)	14,846
Restricted funds			
Big Lottery Fund - E5	24,394	(23,625)	769
Big Lottery Fund - HALE	22,859	(25,974)	(3,115)
CDW	-	(4,391)	(4,391)
Daycare	-	(397)	(397)
Day Opportunities	65,855	(65,676)	179
Dementia Friendly Keighley	10,457	(12,478)	(2,021)
Healthwatch	182,788	(174,874)	7,914
INFO	63,693	(77,552)	(13,859)
VOSO	184,351	(174,889)	9,462
WYH NHS E	1	(716)	(715)
Young Lives Bradford	80,471	(53,596)	26,875
	634,869	(614,168)	20,701
TOTAL FUNDS	1,286,440	(1,250,894)	35,546

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Fixed assets	495,135	-	495,135	498,428
Current assets	1,259,028	298,101	1,557,129	1,480,839
Current liabilities	(415,473)	(11,379)	(426,852)	(401,649)
Provision	(2,910)	-	(2,910)	(2,078)
	1,335,780	286,722	1,622,502	1,575,540

18. MOVEMENT IN FUNDS - continued

UNRESTRICTED FUNDS

Unrestricted fund: Bradford - General funds brought forward from the Bradford CVS accounts.
Designated fund: Building/Closure Costs - Fund to cover 6-month closure and building costs.
Designated fund: Keighley - Fund to earmark funds to be spent on Keighley activities.
Designated fund: Landmark House - Fund to earmark the lease commitment held by the charity in relation to Landmark House, the premises used by Bradford Community Payroll Ltd.
Designated fund; Minibus Fund - Fund to support the CAB&D Community Transport Scheme in the future.
Designated fund: Redundancy - Fund to cover redundancy costs as at the year end.
Property Revaluation fund - Relates to revaluation reserve for Central Hall, Keighley.

RESTRICTED FUNDS

Big Lottery fund: E5 - Big Lottery project supporting women and girls operating in Keighley ward.
Big Lottery fund: HALE - Shipley Area Links Befriending and Advocacy project.
Daycare - Council grant to run day care services in Bingley.
Day Opportunities - Day care services for older people in Bingley.
Dementia Friendly Keighley - We employ and support the staff of DFK on behalf of a management committee. This project will develop and become independent in the future.
Healthwatch - Council contract to run Healthwatch, a statutory duty of the Council to deliver.
Ilkley - Income left by a benefactor to Ilkley Office for the benefit of the Ilkley ward.
INFO - Our information service providing newsletters and social media updates to the sector; this team also manages our online database which drives several other websites/portals for the local VCS and communities.
VOSO - Monies from the BISON grant.
Young Lives Bradford - Council grant to provide voice and representation activity.

(NB: References to 'Council' above refer to Bradford Metropolitan District Council)

18. MOVEMENT IN FUNDS - continued

Transfers between funds
Transfers between funds represent the movement of year end balances relating to projects that have ended and the closing balances have been agreed with the funder to be utilised by the charity on alternative projects.

19. CONTINGENT LIABILITIES

The charity, as the sole member of its trading subsidiary, Bradford Community Payroll and Accounts Ltd, undertakes to contribute to the assets of the limited company, in the event of the company being would up either whilst it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding £1.

The charity has been required to underwrite a guarantee for the trading subsidiary in relation to its banking relationship with Unity Trust, this guarantee relates to the level of money processing by the company.

20. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with group
The charitable company has taken advantage of exemption, under the terms of FRS 102, not to disclose related party transactions with wholly owned subsidiaries within the group.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.