

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

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

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# 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

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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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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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 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](http://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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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**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 tenable 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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).

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

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.

<u>Fund</u>	<u>£</u>
(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
	=====
	<b>462,567</b>
	=====

#### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### *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 as 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

(Resigned 30 August 2023)

M P Fraser

M T Gerdes

M P Nicholson

R D Templar

K J Wyatt

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### *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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

Mark Gerdes  
Mark Gerdes (11/01/19, 2024/11/07 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**

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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

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#### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

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#### **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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

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#### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY ACTION BRADFORD & DISTRICT LTD

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#### 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

Chartered Accountants  
Statutory Auditor

*BK Plus  
Audit Limited*

*20 November 2024*

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

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023 (Restated)	Restricted funds 2023 (Restated)	Total 2023 (Restated)
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	206,603	1,441,727	1,648,330	212,897	877,386	1,090,283
<u>Charitable activities</u>							
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
<b>Total Income</b>		<b>820,335</b>	<b>1,458,567</b>	<b>2,278,902</b>	<b>729,608</b>	<b>917,219</b>	<b>1,646,827</b>
<b>Expenditure on:</b>							
<u>Charitable activities</u>							
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
<b>Total charitable expenditure</b>		<b>762,445</b>	<b>1,384,950</b>	<b>2,147,395</b>	<b>787,461</b>	<b>776,611</b>	<b>1,564,072</b>
<b>Net income</b>		<b>57,889</b>	<b>73,617</b>	<b>131,506</b>	<b>- 57,853</b>	<b>140,608</b>	<b>82,755</b>
<b>Transfers between funds</b>		<b>31,886</b>	<b>- 31,886</b>	<b>-</b>	<b>26,187</b>	<b>- 26,187</b>	<b>-</b>
<b>Taxation</b>		<b>178</b>	<b>-</b>	<b>178</b>	<b>776</b>	<b>-</b>	<b>776</b>
<b>Net movement in funds</b>	<b>10</b>	<b>89,953</b>	<b>41,731</b>	<b>131,684</b>	<b>- 30,890</b>	<b>114,421</b>	<b>83,531</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,287,381	233,711	1,521,092	1,318,271	119,290	1,437,561
		<b>1,377,334</b>	<b>275,442</b>	<b>1,652,776</b>	<b>1,287,381</b>	<b>233,711</b>	<b>1,521,092</b>

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		CHARITY	
		2024	2023 (Restated)	2024	2023 (Restated)
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14	296,160	298,171	295,826	296,895
Investments	15	-	-	-	-
<b>Current assets</b>					
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
		<u>1,853,130</u>	<u>1,805,301</u>	<u>1,626,087</u>	<u>1,556,582</u>
<b>Creditors : amounts falling due within one year</b>	17	- 496,451	- 582,139	- 460,497	- 531,881
<b>Net current assets</b>		<u>1,356,679</u>	<u>1,223,162</u>	<u>1,165,590</u>	<u>1,024,701</u>
<b>Total assets less current liabilities</b>		<u>1,652,839</u>	<u>1,521,333</u>	<u>1,461,416</u>	<u>1,321,596</u>
<b>Provisions for liabilities</b>		- 63	- 241	-	-
<b>Net assets excluding pension liability</b>		<u>1,652,776</u>	<u>1,521,092</u>	<u>1,461,416</u>	<u>1,321,596</u>
<b>The funds of the charity</b>					
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
<b>Total charitable expenditure</b>		<u>1,652,776</u>	<u>1,521,092</u>	<u>1,461,416</u>	<u>1,321,596</u>

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

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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

---

### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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	-	-	-	-	-	-
<b>Total Income</b>	<b>206,603</b>	<b>1,441,727</b>	<b>1,648,330</b>	<b>212,897</b>	<b>877,386</b>	<b>1,090,283</b>
<b>Grants receivable for core activities</b>						
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 - Healthwath	-	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 : Spirit 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	-	-	-
	<b>205,165</b>	<b>1,441,727</b>	<b>1,646,892</b>	<b>212,545</b>	<b>877,386</b>	<b>1,089,931</b>

(BMDC = Bradford Metropolitan District Council)

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

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

### 5 Other trading activities

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

### 6 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023 (Restated)
	£	£
Interest receivable	15,199	6,263
	<u>15,199</u>	<u>6,263</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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)
	£	£	£	£	£	£	£	£	£
<b>Direct costs</b>									
Staff costs	60,245	147,456	499,987	707,688	-	3	70,831	173,888	438,179
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	83,943
Office costs	1,948	1,007	12,620	15,575	-	10,432	7,303	3,127	35,696
Computer costs	-	-	-	-	-	11,069	-	-	11,069
Motor and travel costs	240	4,559	1,173	5,972	-	248	75	674	2,085
Staff, health and training costs	695	740	3,842	5,277	-	2,795	376	712	2,227
Project and activity costs	169,636	312,499	246,510	728,645	-	100	5,710	15,895	224,680
Consultancy costs	2,472	32,432	151,082	185,986	-	487	4,103	30,176	145,735
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
<b>Share of support and governance costs (see note 7)</b>									
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
<b>Analysis by fund</b>									
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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 8 Other trading costs

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

### 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
	<u>13,785</u>	<u>18,108</u>

### 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 12 Employees

The average monthly number of employees during the year was:

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

#### Employment costs

	2024	2023
	£	£
Wages and salaries	877,977	809,097
Special security costs	68,354	61,105
Other pension costs	35,073	29,926
	<u>981,404</u>	<u>900,128</u>

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

	2024	2023
	Number	Number
£60,0001 - £70,000	<u>1</u>	<u>1</u>

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>64,296</u>	<u>62,111</u>

#### 13 Taxation

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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Tangible fixed assets

##### CHARITY

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost or valuation</b>				
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
<b>Depreciation and impairment</b>				
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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Tangible fixed assets (Continued)

##### GROUP

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost or valuation</b>				
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
<b>Depreciation and impairment</b>				
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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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
	<u>62,410</u>	<u>67,543</u>
Donation to parent charity (Paid in Year)	- 70,546	- 48,798
	<u>- 8,136</u>	<u>18,745</u>
<u>Summary of assets and liabilities:</u>		
Assets	229,227	250,198
Liabilities	- 37,862	- 50,697
	<u>191,365</u>	<u>199,501</u>

#### 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
	<u>277,569</u>	<u>317,094</u>	<u>169,115</u>	<u>277,030</u>

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 17 Creditors

	Notes	GROUP		CHARITY	
		2024	2023 (Restated)	2024	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
		<u>496,451</u>	<u>582,139</u>	<u>460,497</u>	<u>531,881</u>

### 18 Deferred income

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

Deferred income is included in the financial statements as follows:

	GROUP		CHARITY	
	2024	2023 (Restated)	2024	2023 (Restated)
	£	£	£	£
<u>Deferred income is included within</u>				
Current liabilities	331,387	436,677	331,387	436,677
	<u>331,387</u>	<u>436,677</u>	<u>331,387</u>	<u>436,677</u>
<u>Movements in the year:</u>				
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	-
	<u>331,387</u>	<u>436,677</u>	<u>331,387</u>	<u>436,677</u>

### 19 Retirement benefit schemes

	2024	2023 (Restated)
	£	£
<b>Defined contribution schemes</b>		
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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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	-	-
	<u>233,711</u>	<u>1,458,567</u>	<u>- 1,384,950</u>	<u>- 31,886</u>	<u>275,442</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
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
	<u>119,290</u>	<u>917,219</u>	<u>- 776,611</u>	<u>- 26,187</u>	<u>233,711</u>

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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 £
<b>Unrestricted funds:</b>					
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
<b>Designated fund:</b>					
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
<b>Property Revaluation fund:</b>					
Central Hall	275,000	-	-	-	275,000
	<u>1,087,884</u>	<u>462,006</u>	<u>- 395,802</u>	<u>31,886</u>	<u>1,185,975</u>
<b>GROUP:</b>					
	At 1 April 2023 £	Incoming Resources £	Resources expended £	Transfers £	At 31 March 2024 £
<b>Unrestricted funds:</b>					
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
<b>Designated fund:</b>					
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
<b>Property Revaluation fund:</b>					
Central Hall	275,000	-	-	-	275,000
	<u>1,287,381</u>	<u>820,335</u>	<u>- 762,269</u>	<u>31,886</u>	<u>1,377,334</u>

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Unrestricted funds (Continued)

Previous year - CHARITY	At 1 April 2022 £	Incoming Resources £	Resources expended £	Transfers £	At 31 March 2023 £
<b>Unrestricted funds:</b>					
Bradford CCG	381,738	404,321	- 480,136	26,187	332,110
<b>Designated fund:</b>					
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
<b>Property Revaluation fund:</b>					
Central Hall	275,000	-	-	-	275,000
	<u>1,137,513</u>	<u>404,321</u>	<u>- 480,136</u>	<u>26,187</u>	<u>1,087,885</u>
<b>Previous year - GROUP</b>	<b>At 1 April 2022 £</b>	<b>Incoming Resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
<b>Unrestricted funds:</b>					
Bradford CCG	562,496	729,608	- 786,685	26,187	531,606
<b>Designated fund:</b>					
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
<b>Property Revaluation fund:</b>					
Central Hall	275,000	-	-	-	275,000
	<u>1,318,271</u>	<u>729,608</u>	<u>- 786,685</u>	<u>26,187</u>	<u>1,287,381</u>

#### 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

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	296,160	-	296,160
Current assets / liabilities	1,081,174	275,442	1,356,616
	<u>1,377,334</u>	<u>275,442</u>	<u>1,652,776</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2023</b>			
Tangible assets	298,171	-	298,171
Current assets / (liabilities)	989,210	233,711	1,222,921
	<u>1,287,381</u>	<u>233,711</u>	<u>1,521,092</u>

#### 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
	<u>32,499</u>	<u>63,350</u>

#### 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 wound 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.

# COMMUNITY ACTION BRADFORD & DISTRICT LTD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 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
<b>Cash generated from operations</b>	<b>80,343</b>	<b>289,058</b>

### 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.