

Charity Registration No. 1093982
Company Registration No. 4325287 (England and Wales)

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

Windhill Community Centre, Church Street, Windhill, Shipley

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Rev. Malcolm Hendry (Chair and Company Secretary) Gianfranco Sabelli Alan Keeling (Vice Chair and Treasurer) Hayley Darwent Roderick Robertson
Charity number	1093982
Company number	4325287
Registered office	Windhill Community Centre Church Street Windhill Shipley West Yorkshire BD18 2NR
Independent examiner	Kevin J Meddings MAAT Kevin Meddings Accountancy Services 55 Crowther Avenue Calverley Leeds West Yorkshire LS28 5SA
Bankers	HSBC Bank plc 1 Well Croft Shipley West Yorkshire BD18 3QH

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

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NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The directors present their report and accounts for the year ended to 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, applicable law, the Companies Act 2006 and Charities Act 2011.

Structure, Governance and Management

The charity is a company limited by guarantee and is registered as a charity with the Charity Commission. The affairs are governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Objectives and Activities

Trustees can be appointed on recommendation by one or more trustees.

Alternatively, a member can be nominated giving not less than 14 days' notice and no more than 35 days' notice prior to the meeting of their intention to be proposed.

All trustees are offered induction.

NEWCA has a policy and procedures pack for Trustees, who are encouraged to make enquiries should there be any element of the running of the charity that is unfamiliar.

The board usually meets monthly with a minimum of 6 meetings per year.

A quorum is a minimum of 4 persons entitled to vote. A resolution put to the vote of a meeting shall be decided by a show of hands unless a poll is demanded. In the event of an equality of votes, either on a show of hands or a poll, the Chair will be entitled to a casting vote.

All sub committees have agreed Terms of Reference.

The aims of North-East Windhill Community Association (NEWCA in short) are to advance education, relieve poverty, provide and protect good health, and promote the inhabitants of the Windhill community without distinction of race, sex, religious or other opinions.

NEWCA works in partnership with various organisations and bodies throughout Shipley and the wider Bradford District to develop and deliver services that are appropriate to the local community and in an accessible and supported environment.

The following list includes some of those partnerships:

Big Swing (now Play Bradford),

Bradford Council along with its Shipley Area Co-ordinator's Office and Shipley Area Committee helping with and providing community services and support

DWP – benefits advice, job support and work placements

HALE – Health Action Local Engagement in Bradford

Incommunities – social housing landlord

JU:MP (Join Us: Move. Play.) Project – helping children aged 5-14 years, and their families to be active

Local churches, schools and GPs – pastoral support, community involvement, health and well-being

One in a Million – social interaction through arts, sports and enterprise

Shipley College - education and work experience volunteer

Youth Service - social development through activity

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Summary of the main activities and achievements

NEWCA provides a base at Windhill Community Centre for the community to meet and take part in various activities and events that have been determined in consultation with local users and our many partners.

Local residents, groups active in the community and agencies working in the area can make use of the facilities, resources and equipment of the centre.

We are proud of the fact that we have something for everyone on every day at the centre; after school activities, computer and functional skills, healing, health support, workshops for arts, craft, dance, exercise and keep-fit as well as martial arts.

NEWCA also puts on several community outreach events and activities throughout the year.

Most if not all of what should have taken place during 2020/21 and 2021/22 was postponed until COVID-19 restrictions were lifted early 2022.

Many groups did not resume or return due to the age or health of its members.

The Trustees Annual Report for the financial year 1 April 2022 to 31 March 2023 is compiled during 2022/23 and completed sometime after it ends (31 March 2023).

This period was reflective of the COVID-19 pandemic during 2020, 2021 and early 2022 which affected the normality of human activity and life in the Windhill area as well as elsewhere in the Bradford District and the UK.

The vaccine roll-out was implemented during 2021/2022 to enable society and the economy to open up as soon as possible.

NEWCA looked to the resumption of those activities, events, meetings, parties and projects at Windhill Community Centre which had been put on hold or came to an end as many centre users stayed away due to age and underlying health conditions during the COVID-19 Pandemic.

NEWCA like other organisations was given financial support during the period of the COVID-19 pandemic and this has helped as it invited its community back to the centre.

Existing groups and people were slow to return as local COVID-19 outbreaks remained a concern.

Many people working with NEWCA continued to contract COVID-19 despite the lifting of Government COVID-19 pandemic measures and this affected many of the services and activities on offer.

NEWCA continued to be vigilant during 2022/23 as it dealt with the local impact on health, education, and public services on its community.

Hygiene measures were introduced to protect people attending Windhill Community Centre.

NEWCA also endeavoured to introduce new activities and events in order to attract and encourage people to reduce their social isolation.

There was renewed interest in weekend bookings as families looked to celebrate birthdays and anniversaries.

Advice, Benefits, Debt, Employment, Housing and Pensions. Food Bank vouchers and Energy Top-Ups.

NEWCA has been very mindful that basic financial stability has been difficult for those on legacy benefits and especially Universal Credit during the COVID-19 pandemic covering the financial years 2020/2021 and 2021/2022.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

This has had a dramatic impact on the emergency provision of food and utilities with the Advice Team seeing an increase in individual and family requests for food vouchers and energy top-ups due to the COVID-19 pandemic.

Windhill Community Centre provides additional food and hot meals for those awaiting Food Bank vouchers.

People are more than likely to require further assistance as Government COVID-19 financial support is reduced or withdrawn.

"The Big Swing" now Play Bradford resumed outdoor activities for children after school during term-time and school holidays;

Bolton Woods Community Centre re-opens with the JU:MP (Join Us: Move. Play.) Project holding meetings therein.

Café: the heart of the centre; bringing people together socially and offering them the chance to learn about food and how to cook.

The Café has a Good Food Award and offers good value nutritious food which is provided by trained people supported by dedicated volunteers working alongside them in the kitchen. It also provides outside catering and offers a lunch and tea service for residents at a sheltered housing scheme nearby.

Nutritional health advice was again available at the centre or at "Cook and Eat" sessions in the community with NEWCA providing info on its social media.

Community outreach events – providing food and support at Crag Road Methodist Church.

Community food share and support - NEWCA would like to thank those national supermarkets and especially their local staff who arrange the supply of surplus foodstuffs for us to redistribute to people or use it accordingly in our Café.

Baildon's Methodist and Anglican churches provided NEWCA with foodstuffs during 2022/23.

Local people as well donated what they could afford to help others who were struggling to manage on severely reduced incomes.

Computer Room – important part of the centre as it is an essential place where digital skills can be learned, developed and used to access online services. It also hosts a Job Club supported by Incommunities during the week so that help is available with CVs and job search.

Job support also provided by DWP and SkillsHouse.

Councillors' Surgeries: raising concerns with the local Ward councillors. (During the COVID-19 pandemic local Ward councillors were out and about in the Windhill and Wrose Ward area along with Bradford Council, NEWCA and other organisations). Long-standing local Ward Councillor Vanda Greenwood retired, and Liz Rowe was elected at the local elections in May 2022. NEWCA wishes Vanda and family all the best for the future.

JU:MP (Join Us: Move. Play.) Project - helping children aged 5-14 years, and their families to be active and investing in play equipment and playgrounds.

Phase 1 of JU:MP investment is to install a climbing structure, play surface, sculptures and picnic tables within Windhill Wild Park next to Windhill Community Centre in readiness for the summer holidays 2023.

Neighbourhood Forums - where residents can meet one another and representatives from various bodies - are yet to resume, however, NEWCA and Bradford Council keep in touch with people in the Windhill area either personally or via social media.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

"One in a Million" (Bradford based charity) providing after-school activities for children in school years 1 – 6 in separate age-related sessions on Monday afternoons and Wednesday afternoons (years 1 – 5 and years 6 upwards respectively).

Volunteers - essential to the running of the Association - are welcome at Windhill Community Centre.

Work Experience Placements – our thanks to schools and colleges in the Bradford District for arranging opportunities for their students to gain social skills and work experience at Windhill Community Centre.

The Windhill Futures Project is a joint venture between NEWCA and the Anglican Methodist Local Ecumenical Partnership (LEP) which meets on a regular basis to procure funding for facilities and resources for child and youth-related activities throughout the year. Its involvement in the community was limited as NEWCA and the Anglican Methodist LEP worked together on other issues during the COVID-19 pandemic.

Other highlights...

June 2022...

- Her Majesty Queen Elizabeth II's Platinum Jubilee celebrations at the centre were cheerful and convivial.
- NEWCA was saddened to learn of Her Majesty's death in September 2022 and the Board posted its condolences on social media.
- The Board also congratulated the new King: Charles III accordingly on his Coronation (May 2023).

July / August 2022...

- Holiday Activity Fund (HAF) - NEWCA in conjunction with many partners provided food and activities during school holidays (Funding from UK Government via Bradford Council).
- Nicola Sidgwick appointed Nursery Manager as Samantha Lee left to train as a teacher. Karen Halliwell took over from Nicola as Deputy Nursery Manager.

December 2022...

- The NEWCA Christmas Toy Appeal 2022 where local and district-wide generosity allowed us to ease the pressures of Christmas on many local families.
- This event has been supported by the Baildon and Saltaire Methodist Churches in particular for a number of years along with other local benefactors to whom we are very grateful.

January 2023

- Advice Team AQS Accreditation achieved.
- Tudor Trust funding (2020 -2023) comes to an end for the Volunteer and Work Placement Co-Ordinator and Caretaker posts.

February 2023...

- **AGM**

The last AGM (2018) which related to the financial year 2017/2018 took place on 28/09/2018.

The AGMs for 2019, 2020 and 2021 were postponed due to the COVID-19 Pandemic.

The AGM for 2022 took place on 28/02/2023 with various reports (including an overview of the COVID-19 Pandemic during the years 2020, 2021 and 2022) covering the financial years for

2018/2019

2019/2020

2020/2021 and

2021/2022 accordingly.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

March 2023

- **Advice Service / Contract**

The first new Advice contract came into operation in January 2017 and resulted in a different delivery method.

Unfortunately, this meant that there were fewer advice appointments at its base (Windhill Community Centre) but the team provided advice at some local GP surgeries so patients would be able to see one of its Advisors when they visited their GP. (These GP outreach sessions were discontinued during the COVID-19 pandemic and have yet to restart).

During the COVID-19 pandemic (2020/2021 and 2021/2022) the Advice Team worked from home dealing with telephone enquiries and provided an Advisor at the centre on Tuesdays to coincide when the local Foodbank was open. Messages were taken by Trustees, staff and volunteers for the Advice Team and Bradford Council accordingly. The Advice Team returned to the centre subject to COVID-19 hygiene measures in the autumn of 2021.

Bradford Council informed CAB in December 2018 that it was looking to replace the current Advice service with a new delivery model by April 2021. CAB along with other Advice organisations began negotiations with Bradford Council in order to determine which venues would be affected by the new changes from April 2021. Meanwhile a reduction of 20% in the funding of Advice sessions took effect in April of 2022. (NEWCA endeavours to obtain other funding to ensure the provision of independent welfare advice for its community). The Advice Service and negotiations were affected because of the COVID-19 pandemic and the current Advice contract was extended until 31 March 2023 with negotiations set to resume in 2022/23. Bradford Council put out a tender in October 2022 and CAB submitted bids for two of the five areas on offer.

Any new contract will be implemented w.e.f. 1 April 2023.

Funding Notes

NEWCA has worked with many partners to encourage investment in Windhill through new initiatives and would like to thank the following for funding and supporting activities, events and projects at Windhill Community Centre and at NEWCA outreach venues...

Baildon Anglicans

Baildon Methodists

Board of Trustees North-East Windhill Community Association (NEWCA) and its staff, volunteers, and work placements,

Bradford Council / Community Buildings Grant 2017 - 2022

Crafty Folk

H M Government

Incommunities (social housing landlord)

Local business and individuals

Local churches, schools and colleges

GP practices

NHS

National Lottery

One in a Million charity

Public Health

Saltaire Methodists

Shipley Area Co-ordinator's Office / Community Chest (Shipley Area Committee)

The Co-op

The Tudor Trust

Windhill Community Café

Windhill Futures,

finally, the people of Windhill and the Bradford Metropolitan District who come together to help one and another.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Treasurers Report

Windhill Community Centre Treasurers Report 2023.

This report is once more given on the ongoing, though reducing, effect of Covid.

Since the restrictions imposed by Covid are no longer in force, the effect on the local community is still being felt.

This together with inflation, energy costs, rent or mortgage increases, means that people do not have money at hand to spend on social occasions, birthdays, and other anniversaries, this have reduced the demand for rental hire of the hall.

This coupled with the various clubs, group activities, fitness, dance, health, and wellbeing have ceased to exist or have been reduced in numbers so that they can no longer afford the cost of room rental .

The centre has tried to help by not increasing room rental costs or keeping them to the minimum, but with the cost of heating and lighting, particularly, for evening activities we are between a "Rock and a hard place".

Rental earnings being our main source of local funding for the centre .

Last year we lost the support of Tudor Trust, after six years, their rules did not allow for this to continue. That loss was reflected in the balance sheet.

The other income streams is through grant applications, which over the last few years have become more difficult, "many people are fishing in the same pond".

Applications have become more restrictive with no allowance for, on costs, heating and lighting, plus staff cost's for opening and closing for evening rentals.

I am glad to report that the Citizens Advice have secured the advice contract from Bradford Council for the Bradford West area and they in turn will use Windhill as a Subcontractor to them.

The terms however have become more onerous on us with additional outreach work haven to be undertaken in Baildon, Bingley, Denholme, Shipley, Silsden and Wilsden which means that there will be fewer sessions in Windhill.

However, though the overall picture remains very cloudy, we are determined to carry on meeting the needs of this seriously deprived area, for if we cannot, who will, or can.

Windhill Community Centre, like so many others will continue to live on the edge, cutting costs and seeking grants to survive, but for the last ten years this has become our way of life.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Directors

The directors who served during the period were:-

Gianfranco Sabelli

Alan Keeling (Vice Chair and Treasurer)

Samantha Davis Faulkner (resigned 30 November 2022)

Sabrina Adams (resigned 30 November 2022)

Haley Darwent

Roderick Robertson

Rev. Malcolm Hendry (Chair and Company Secretary appointed 1 June 2023)

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Financial Review

In this financial year the association made a deficit of £4,664 (2022: Surplus of £13,763) before depreciation. Following the depreciation charge on the leasehold property of £28,076 the association made a deficit of £32,740 (2022: Deficit of £14,313). On 31 March 2023 the Centre's reserves amounted to £375,046 of which £217,661 is the depreciated leasehold property. They're remained reserves of £30,463 held within the Centre's numerous 'special' projects and the Advice project which are committed to be spent in the 2023/24 financial year.

Unrestricted reserves at the yearend now amount to £126,922 which represents between 3 and 4 months annual running costs and provides a continuing foundation for the future financial stability and growth of the Centre.

Reserves policy

The directors' policy is to build and maintain general reserves of between 3 and 6 months of operating costs.

Risk factors

The directors/management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

This is my last Trustees Annual Report as I have retired as Chair of the Board of Trustees at the end of March 2023.

Rev. Malcolm Hendry is now the new Chair. Malcolm lives locally and is the Church of England Vicar of Christ Church, Windhill. He is known by many in the Windhill area and beyond. Malcom is a practical person and the North East Windhill Community Association along with the Windhill community will benefit from his skills and experience in working with people from all backgrounds.

I wish him all the best as he takes over and takes forward the Association at a very challenging time for UK society.

I would like to take this opportunity to mention all those I have met since I joined the Association as Trustee then as Chair of its Board.

You are many and I thank you personally for your advice, help and support over the past eight years through good and difficult times.

I also thank you for your compassion and commitment in helping those less fortunate than ourselves.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Statement of Directors Responsibilities

The directors of North East Windhill Community Association are responsible for preparing the Directors Annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year. Under company law the directors must not approve the accounts unless they are satisfied that they 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 these accounts the directors are required to: -

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements that are reasonable and prudent.
- state whether UK accounting standards have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

The directors are responsible for maintaining proper accounting records which disclose at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006, and the Charities Act 2011. 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.

On behalf of the board of directors: -

Gianfranco Sabelli

Director

Dated: 15 December 2023

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH EAST WINDHILL COMMUNITY ASSOCIATION

I report on the accounts of the Charity for the year ended 31 March 2023 which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees who are also the directors of North East Windhill Community Association for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011, (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a Member of the Association of Accounting Technicians.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention;

- a. which gives me reasonable cause to believe that in any material respect the requirements
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and reporting by Charities.
- b. have not been met; or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin J Meddings MAAT

Kevin Meddings Accountancy Services
55 Crowther Avenue
Calverley
Leeds
West Yorkshire
LS28 5SA

Dated: 15 December 2023

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	Total 2023 £	Total 2022 £
Income					
Incoming resources from generated funds:					
Voluntary income	2	44,337	2,760	47,097	66,037
Activities from generating funds	3	44,230	10,474	54,704	45,629
Investment income - bank interest		136	-	136	7
Incoming resources from charitable activities	4	-	276,904	276,904	241,895
Total income		88,703	290,138	378,841	353,568
Expenditure					
Charitable activities	5	85,746	325,835	411,581	367,881
Total expenditure		85,746	325,835	411,581	367,881
Net (expenditure)/income/net movement in funds		2,957	(35,697)	(32,740)	(14,313)
Total funds brought forward		123,965	283,821	407,786	422,099
Total funds carried forward		126,922	248,124	375,046	407,786

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total £	2022 Total £
Fixed assets					
Tangible assets	8	-	217,661	217,661	245,737
Current assets					
Debtors and prepayments	9	6,217	1,916	8,133	10,186
Cash at bank and in hand		130,448	58,127	188,575	226,001
Total assets		136,665	277,704	414,369	481,924
Creditors: amounts falling due within one year	10	(9,743)	(29,580)	(39,323)	(74,138)
Total assets less current liabilities		126,922	248,124	375,046	407,786
The funds of the charity					
Unrestricted fund		126,922	-	126,922	123,965
Restricted funds	11	-	248,124	248,124	283,821
Total charity funds		126,922	248,124	375,046	407,786

The company is entitled to the exemption from the audit requirements contained in section 477 of the Companies Act 2006 for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act for preparing accounts which give a "true and fair view" of the state of affairs of the company as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period, in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

Approved by the board on 15 December 2023 and signed on their behalf by:-

Gianfranco Sabelli

Alan Keeling

Director

Director

Company No: 4325287

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

STATEMENT OF CASHFLOWS AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Cash (used)/generated from operating activities	12	(37,562)	51,981
		<hr/>	<hr/>
Cashflow from investing activities			
Bank interest		136	7
		<hr/>	<hr/>
Increase in cash equivalents in the year		(37,426)	51,988
Cash equivalents at the beginning of the year		226,001	174,013
		<hr/>	<hr/>
Total cash equivalents at the end of the year		188,575	226,001
		<hr/>	<hr/>

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention unless otherwise stated.

The accounts are prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The charity constitutes a public benefit entity as defined by FRS102.

Having considered future planned activities and the reserves available to the charity, the directors are satisfied that the financial statements should be prepared on the going concern basis.

1.2 Incoming resources

The charitable company receives the benefit of work carried out by volunteers whose expenses are reimbursed.

Revenue grants are credited to the Income and Expenditure account at the time when they are received.

Grants in respect of capital expenditure are credited to the income accounts as and when due and depreciation is charged to those accounts on an annual basis.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:-

Fixtures and equipment	4 years straight line
Leasehold Premises	25 years straight line

1.4 Taxation

As a registered charity the company benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the directors. Restricted funds are subject to specific conditions by donors as to how they may be used.

1.7 Pensions

The charity pays contributions into the National Employment Savings Trust (NEST) which is a defined contribution work place scheme.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	10,870	193	11,063	13,849
Miscellaneous	848	2,527	3,375	5,220
PRM Top Up income	8,690	40	8,730	7,180
Job Retention Scheme (furloughing)	-	-	-	4,554
Commissioned income and grants				
Bradford MDC - Core	9,000	-	9,000	9,000
DWP – KickStart	6,719	-	6,719	2,179
Bradford Community Play Partnership - Hub Development	500	-	500	2,575
Bradford MDC -Wellbeing Daytime Sessions	4,000	-	4,000	-
Play Bradford – Jump Neighbourhood	1,710	-	1,710	-
The Arnold Clark Community Fund	1,000	-	1,000	-
Greggs Foundation	500	-	500	-
BMDC – Queen's Jubilee`	500	-	500	-
Bradford MDC – Restart Grant	-	-	-	12,000
Bradford MDC – Omnicron Grant	-	-	-	4,000
Bradford MDC – Other	-	-	-	1,750
VCS Alliance – Ageing Well	-	-	-	1,500
Asda Foundation – Bringing Communities Back Together	-	-	-	1,000
Bradford Community Play Partnership	-	-	-	730
Howdens – Toy Appeal	-	-	-	500
	<hr/> 44,337	<hr/> 2,760	<hr/> 47,097	<hr/> 66,037

3 Activities from Generating Funds

	Total 2023 £	Total 2022 £
Nursery income	10,474	13,460
Room hire and accommodation	15,775	8,760
Management income	28,455	23,409
	<hr/> 54,704	<hr/> 45,629

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Incoming resources from charitable activities

	2023 £	2022 £
Grants receivable (restricted)		
The Tudor Trust	26,583	28,167
Incommunities – Queen’s Jubilee	335	500
Bradford MDC Holiday Hunger	38,192	43,540
Bradford Community Play Partnership – JUMP Connector	28,740	7,185
Bradford MDC – Additional Restrictions Grant	23,850	-
Bradford MDC – Housing Support Fund	12,500	-
Bradford MDC – Community Action Group	5,000	-
Bradford Community Play Partnership – Hub Development	3,000	-
Asda Foundation – Engaging Communities	1,500	-
Play Bradford – Jump Neighbourhood	700	-
Feeding Britain	100	-
Leeds Community Foundation Holiday Hunger	-	7,857
Bradford Community Play Partnership – Holiday Club	-	4,630
DWP – KickStart	-	3,000
Co-op Local Community Fund	-	1,504
Arnold Clark Community Fund – Job Club	-	1,000
Bradford MDC – Stronger Communities	-	995
FM Solutions Ltd	-	500
Commissioned Income:		
Bradford MDC Nursery Funding	90,904	91,017
Bradford Citizens Advice Bureau (advice)	45,500	52,000
	<hr/>	<hr/>
	276,904	241,895
	<hr/>	<hr/>

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	2023	2022
	£	£
Salaries and NI	207,281	195,697
Pension costs	2,008	2,001
Payroll costs	1,352	1,608
HR consultancy	2,785	7,851
Consultancy fees	4,000	-
Advice Freelance costs	5,730	-
Training	3,181	1,724
Postage and stationery	680	1,433
Information and publicity	1,467	1,876
Telephone, internet and lease hire	4,042	5,364
Insurance	2,902	2,532
Rent, rates and water	9,258	8,500
Gas and electric	13,699	8,550
Tutors and sessional fees	17,991	5,633
Management charges (internal)	28,455	23,409
Repairs, maintenance and equipment	11,637	11,544
Cleaning and refuse	3,997	4,643
Activities and project costs	48,576	43,944
Subscriptions/licences	70	288
Travel expenses	2,125	2,466
Advice audit costs	1,512	1,512
Accountancy	1,850	1,596
Miscellaneous	803	454
PRM Top Up expenses	7,910	7,180
Bank charges	194	-
Depreciation	28,076	28,076
	<hr/>	<hr/>
	411,581	367,881
	<hr/>	<hr/>

6 Directors

No director received remuneration in the year, one Trustee was reimbursed £176 for travel costs (2022 – none).

We can confirm that there are no related party transactions that require disclosure in the accounts.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Employees

Number of employees

The average monthly number of employees (including part time) during the year was:

	2023 number	2022 number
Administration	2	2
Project staff	15	14
	<hr/>	<hr/>
	17	16
	<hr/>	<hr/>

Employment costs

	2023 £	2022 £
Wages and salaries	201,941	191,700
National insurance	5,340	3,997
Pension costs	2,008	2,001
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	209,289	197,698
	<hr/>	<hr/>

There were no employees whose annual emoluments were £60,000 or more.

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Tangible fixed assets

	Leasehold Property (Building Fund)	Fixtures & equipment	Total
	£	£	£
Cost			
At 1 April 2022 and 31 March 2023	701,929	6,359	708,288
Depreciation			
At 1 April 2022	456,192	6,359	462,551
Charge for the Year	28,076	-	28,076
At 31 March 2023	484,268	6,359	490,627
Net book value			
At 31 March 2023	217,661	-	217,761
At 31 March 2022	245,737	-	245,737

9 Debtors

	2023 £	2022 £
Grants receivable	-	1,463
Debtors and Prepayments	8,133	8,723
	8,133	10,186

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	10,073	6,534
Deferred Income	29,250	67,604
	39,323	74,138

NORTH EAST WINDHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:-

	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	
Advice	14,987	45,500	(49,787)	10,700
Community Centre	245,737	-	(28,076)	217,661
Special Projects	23,097	244,638	(247,972)	19,763
	<u>283,821</u>	<u>290,138</u>	<u>(325,835)</u>	<u>248,124</u>

Advice service

The advice service provides a comprehensive advice service to residents in an area of disadvantage and poor health. Advice is given on a wide range of issues and the worker employed will represent clients up to tribunal level. The worker also encourages clients to engage in community activity appropriate to their needs available in the centre.

Community centre

To provide the new community centre.

Special projects

Funds raised externally for a specific activity or project.

12 Reconciliation of net movement in funds to net cashflow from operating activities

	2023 £	2022 £
Net movement in funds	(32,740)	(14,313)
(Less) bank interest	(136)	(7)
Add depreciation charge	28,076	28,076
Decrease/(increase) in debtors	2,053	(2,050)
(Decrease)/increase in creditors	(34,815)	40,275
	<u>(37,562)</u>	<u>51,981</u>
Net cash (used)/generated from operating activities	(37,562)	51,981