

GRANGE INTERLINK LIMITED

England & Wales · Charity number 1104678

Details

Status Registered

Legal form Charitable company

Company number [04793799](#)

Registered 2004-06-30

Register [View on the Charity Commission register](#)

Contact

Address Grange Interlink
Summerville Road
Bradford
West Yorkshire
BD7 1PX

Phone 01274726612

Email info@grangeinterlink.com

Website www.grangeinterlink.co.uk

Activities

Objects: 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF HORTON GRANGE WHICH SHALL INCLUDE AREAS OR POCKETS OF NEIGHBOURHOODS AS FOLLOWS: LISTERHILLS, PRINCEVILLE, LIDGET GREEN, MORLEY STREET, GRANTHAM ROAD, CECIL AVENUE, INGLEBY ROAD, WITHIN THE DISTRICT OF BRADFORD AND THE NEIGHBOURHOOD HEREOF (HEREINAFTER CALLED THE "AREA OF BENEFIT") WITHOUT DISTINCTION OF AGE, ABILITY, SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SAID INHABITANTS;2. TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.3. TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.4. THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION

Activities: The principal activities of Grange Interlink continue to be to promote the benefit of the inhabitants of Bradford 7 by liaising, networking, advising, and informing statutory bodies, government, other public and private sector support agencies, industry and commerce, voluntary organisations and inhabitants at all appropriate levels on matters relating to community development.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE INHABITANTS OF HORTON GRANGE WHICH SHALL INCLUDE AREAS OR POCKETS OF NEIGHBOURHOODS AS FOLLOWS: LISTERHILLS, PRINCEVILLE, LIDGET GREEN, MORLEY STREET, GRANTHAM ROAD, CECIL
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£603,938	£630,116	£2,703,379	13
2024-03-31	£544,069	£522,590	£2,729,557	9
2023-03-31	£545,842	£430,465	£2,708,077	10
2022-03-31	£1,184,292	£665,108	£2,592,634	9
2021-03-31	£398,660	£305,200	-	-

Trustees

Name	Role	Appointed
MUMRAZ KHAN	Chair	2003-06-10
EBRAHIM COLLECTOR		2005-11-30
MOHAMMED AYUB QURAISHI		
MOHAMMED BISMILLAH		2005-11-30
MR Y KAROLIA		
SEHREEN ZAMAN		2004-03-24
Tahir Riaz		2017-10-02

GRANGE INTERLINK LIMITED

England & Wales - Charity number 1104678

Accounts

COMPANY REGISTRATION NUMBER: 04793799
CHARITY REGISTRATION NUMBER: 1104678

Grange Interlink Limited
Company Limited by Guarantee
Financial Statements
31 March 2025

BOHORUN & CO LTD
Chartered Accountants & Statutory Auditors
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Grange Interlink Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31st March 2024. The trustees, who are also directors of Grange Interlink Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Reference and administrative details

Registered charity name Grange Interlink Limited
Charity registration number 1104678
Company registration number 04793799
Principal office and registered office Summerfield Road
Bradford
BD1 1PX
England

The trustees

E Collector
M Bismillah
M Khan
S Zaman
T Riz
Y Karolla
M A Quralshl

Company secretary

Y Karolla

Auditor

Bohorun & Co Ltd
Chartered Accountants & Statutory Auditors
6 Howley Park Business Village
Pulley Way
Leeds
England
LS27 0BZ

Bankers

Yorkshire Bank PLC
14 Broadway,
Bradford
England
BD1 1EZ

Solicitors

Half Mark Legal Ltd
9-11 Peckover Street,
Bradford
England
BD1 5BD

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Reference and administration information

Grange Interlink Limited is a company limited by guarantee under number 04793799 and is also registered with the Charity Commission for England and Wales under number 1104678. The trustees' name, principal place of business and professional advisors of the charity are given on pages 1 - 2.

Organisational structure

Grange Interlink Limited is governed by its constitution documents filed with the Charity Commission for England and Wales. The company is also governed by the memorandum and articles of association filed with the Registrar of Companies from its inception.

By constitution, Grange Interlink Limited must have a minimum of 5 trustees but not exceeding 16. The company has strict guidelines and procedures in the recruitment process of its trustees. To be residents of Bradford 7 and/or have lived or worked in the catchment area and were an active member of Grange Interlink for a minimum of 10 years, along with special consideration given to skills, knowledge, experience or representation. Furthermore, in adoption of best practice, the trustees are also subject to rotation on their sixth anniversary from the initial appointment date. Appointments take place every other year. To ensure the newly recruited trustees understand and embrace the core values and objects of the charity, only those who have completed two full years of membership are eligible for appointment. The Company Secretary and CEO undertake the induction of new appointed Trustees. Trustees are encouraged to attend appropriate training that will develop and enhance skills to ensure the centre meets the aims and objectives of the organisation.

Governance and management

Policy and strategic decisions are referred to and made by the board of trustees. Decisions are taken according to a majority of votes. In the case of an equality of votes, the chairperson has a second or casting vote. Day to day operational decisions is made by the Chief Executive Officer and his management team.

Risk management

The trustees have identified the major strategic risks to which Grange Interlink Limited is exposed and established controls and actions to mitigate them. Risk assessments are carried out annually and it is company policy to monitor risk assessments and its process.

The trustees take all reasonable steps to moderate and manage the inevitable operational risks along with business and financial risks.

Quality control and formal procedures for authorisation of transactions and projects help minimise internal risks in delivering high quality operations and services. Diversification of funding and activities also mitigates external risks to cashflow and subsequently any concern.

Grange Interlink Limited has also reduced its financial risks by securing some long-term contracts with local organisations and support from grant funders.

Volunteers

The trust encourages local community members with diverse experience and skills to become volunteers, which will benefit the organisation's projects and activities. Currently 50 volunteers actively participate in a range of activities and projects.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

Objectives

The principal activities of Grange Interlink Limited continue to be to promote the benefit of the inhabitants of Bradford 7 in particular by liaising, networking, advising, and informing statutory bodies, government, other public and private sector support agencies, industry and commerce, voluntary organisations and inhabitants at all appropriate levels on matters relating to community development in a common effort to advance and provide facilities in the interests of meeting the community's training, educational, employment, business, health, recreational, and leisure needs, with the object of improving the conditions of life for the said inhabitants. This is achieved by providing facilities and services relevant to the needs of the community for the benefit of residents living within the District of Bradford although primary beneficiaries are those residing, working, or carrying out business within the target area in which the facilities and services are located.

Grange Interlink Limited is a purpose-built Community, Health and Leisure Centre in the heart of a deprived inner-city community in central Bradford. The areas which immediately surround Grange Interlink Community Centre, i.e. Horton Grange, Manningham and Girlington are some of the most deprived areas in England and Wales, according to Central Government statistics, where poverty, unemployment, isolation, low levels of income, low educational attainment, poor housing, overcrowding and high mortality rates and ill health are the norm.

Activities

The activities undertaken and delivered in the Centre to achieve the objectives of Grange Interlink Limited are as follows:

- A sports hall facility for a range of sporting activities, in line with Sport England specifications,
- A multi-faith prayer room is available to all centre users, offering quiet, dignified space for daily prayer or private contemplation,
- A board room fully equipped with computer, internet access, interactive white board, audio visual equipment makes it the ideal venue for board meetings, strategic planning seminars, recruitment or appraisal interviews, sales and marketing briefings and new service or products launches,
- A training room is also available with all the latest technology and modern facilities for smaller groups of up to 25 people,
- A conference room accommodating up to 100 delegates with theatre style seating is also available,
- A women's room is also available for training courses, health or fitness programme but ensuring maximum discretion and privacy,
- on 07th October 2024 Grange Interlink have taken over Adult Learning & Autism project from New Choices Ltd Bradford, and continue to, provides vocational skills courses & training to people with disabilities
- The men's room continues to be a success and a positive service,
- A spacious, well equipped community hall is designed for bigger events or functions and can accommodate up to 350 people.
- Running various multi-cultural activities and programmes to raise awareness of cultures of mixed society of the district.
- THE LEAP: Grange Interlink work in Partnership with The Leap to develop and deliver an Awards and support for Individuals, Groups and Organisations with arts and cultural ideas/project that increases participation in arts and culture.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continues)*

Year ended 31 March 2025

Other services, which operate through rental of premises, are also based at the centre:

- a Dental Practice providing dental care provision for the local community
- Bradford College is providing vocation training courses to local communities
- Educate First provide a homework study support group
- Cardiac & Pulmonary Rehabilitation services, provided via the NHS,
- The Race Equally Network (REN) is based at Grange Interlink and provides Infra-structure support services to local VCS groups.
- Skills House Community Employment Support - main objective of assisting unemployed people back into employment.
- The LEAP; Art and Cultural programme involving multicultural communities
- Various other groups / statutory bodies providing focused services for local communities.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

"A Social Enterprise with its heart in the community..."

Grange Interlink Limited has been in existence since 1980.

All the great facilities at Grange Interlink are available for hire to community groups, companies, and other organisations, whether based in the Bradford District or not. Our standards of service and quality of accommodation are competitively priced and especially attractive to non-profit making organisations with restricted budgets.

At Grange Interlink we always endeavour to focus on Equity and Fairness, that is to say treat everybody equally, according to their needs. User groups currently accessing services and facilities at Grange Interlink include: British, Pakistan, Indian, Bangladeshi, African, Polish, Ukrainian, Bosnian, Middle Eastern, Swedish, Czechoslovakian and Kurds, to name but a few. This list is ever increasing and everybody is welcomed. Our goal is "combining communities with economic success, employment with education and health with recreation". This will be achieved through rebuilding and empowering the local community, through access to better education and training, in a clean, healthy and valued neighbourhood and safer locality. We will continue to fight for the community's rights and develop partnerships for local regeneration.

We are grateful to all our partners and funding providers for their ongoing support and commitment, as well as local residents for their continued support and encouragement. We are also grateful to all our staff, who continue to make us proud with their enthusiasm and commitment, and the sheer willingness to assist clients and centre users to the best of their ability. Their contribution is recognised and appreciated.

Public Benefit

Grange Interlink carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit to the wider community of Bradford, but in particular the residents of Bradford 7.

The Centre is open from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday, and on average circa 100,000 people per annum avail themselves to its use. Our sports hall, community hall, day centres and training and meeting rooms provide a valuable educational and recreational resource to all our users.

A wide variety of activities are organised and take place from our premises. These activities are regularly monitored and evaluated, with necessary action taken to ensure outcomes/outputs are delivered effectively and on time to those most in need.

Grange Interlink continues to promote the services provided by maintaining contact and working partnerships with other voluntary and public sector agencies / organisations also working in the locality. We continue to raise awareness and promote the benefits of all our projects for the local community.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Examples of projects currently being delivered:

The Centre is open to clients from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday. Male and female sessions are available, with qualified staff available to provide ongoing support, advice and assistance. Health programmes are available and tailored to individual clients' needs. Food diaries are also developed with the clients and necessary action taken to improve wellbeing.

We work closely with other partners such as Sharing Voices, Kala Sangam, Bradford Museums, Mere Yaaday and Citizen Advice Bureau. We have also worked in partnership with Social Services' Community Involvement team to develop a Well Being Café - activities for older people suffering from Alzheimer's, dementia and mental ill health. We continue to develop and deliver supported programmes of socially inclusive activities for residents, including older people to tackle isolation and low self-esteem.

Yorkshire Cricket Foundation are running Indoor Cricket events for young people.

The Race Equality Network (REN) is based at Grange Interlink.

Regular feedback, monitoring and evaluation are carried out and appropriate actions taken for all activities, where necessary.

The number of people, particularly older people from the Indian Sub-Continent, taking part in physical activity sessions has continued to increase. Many of them encounter significant health inequalities, and the programme of activities developed has proved a 'life-line' to them and it is a significant achievement to continue this engagement and levels of attendance.

The Cardiac Rehabilitation Team continue to run their community-based rehab programmes from the centre.

Grange Interlink Limited
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

Basis of accounting

The annual financial statements of Grange Interlink Limited are attached to this report. The trustees have complied with SORP 2016 in the preparation of the charity's financial statements. The opportunity has also been taken to review all the organisation's accounting policies to ensure that they continue to be in accordance with the requirements of the new SORP and of the best accounting practice. Whilst the above steps have resulted in enhanced disclosures in the financial statements, it has not been necessary to make any significant amendments to key accounting policies.

Balance sheet

The balance sheet as at 31 March 2025 remains in good shape, ensuring that the charity has the assets required to deliver outstanding services and operations to its beneficial community. Total funds stand at £2,703,379 most of which represents the building - Grange Interlink Community, Health and Leisure Centre.

Reserves policy

In line with the Charity Commission guidelines, the trustees have formulated strategies whereby a minimum level of reserves are maintained to ensure that Grange Interlink Limited can continue to provide for its charitable costs and costs of governance while delivering its services to the local community, having regards to possible fluctuations in both income and expenditure. The trustees also acknowledge that part of the centre generates its own funding from its core activities and services. Nevertheless, the trustees have adopted good practice and intend to build on its reserves.

Plans for the future

Looking forward to 2025-26 and beyond, Grange Interlink Limited will continue to ensure consistently high standards of services and operations to its community.

Investment:

The Board of Directors have agreed to invest a proportion of income to help generate additional income in the long term and ensure the viability and sustainability of the organisation. Grange Interlink has completed the purchase of The Opportunity Centre, 21-27 Cheapside, Bradford, BD1 4HR, with a view to renting out to other organisations. This is ongoing.

The Cost-of-Living crisis is having a significant impact on the operations of the centre, mainly increasing energy costs, as well as building maintenance and materials cost. In addition, disposable income of our clients has reduced drastically, leading to a drop in bookings. However, we continue to support our local community through subsidised hire and user led services.

Sustainability is crucial to the continued success of the organisation. Local Authorities all over the country are facing huge cuts in their budget, which will have a very significant financial impact on community organisations in delivery of services. Grange Interlink successfully finalised with Bradford Council to extend the lease to 99 year under Community Asset Transfer programme where no site rent is payable. The centre will continue to review its out-goings and human resources. We will continue to generate and raise funds and continue to benefit from a comprehensive range of services that shall include;

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

- support resource materials made available via the internet,
- training courses, seminars and conferences,
- exhibitions and publications,

as well as the provision of direct community services such as benefits advocacy and referral, training and support in Information and Communications Technology, Drop-In facilities for the elderly, Youth services, Health promotion programmes, activities for women and other specialist groups such as those with disabilities and all other activities that further promotes the objectives of the charity.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

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

Statement of trustees' responsibilities

The trustees (who are also directors of Grange Interlink Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

Auditors

Bohorun & Co Ltd have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Mr Y Karolia
Secretary

Date:16/12/25

Grange Interlink Limited

Company Limited by Guarantee

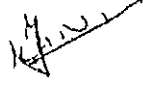
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report and the strategic report were approved on 16 December 2025 and signed on behalf of the board of trustees by:



Y Karolia
Trustee



Y Karolia
Charity Secretary

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

Year ended 31 March 2025

Opinion

We have audited the financial statements of Grange Interlink Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 charity'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.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited (continued)

Year ended 31 March 2025

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited (continued)

Year ended 31 March 2025

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law and regulation is removed from the vents and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited (continued)

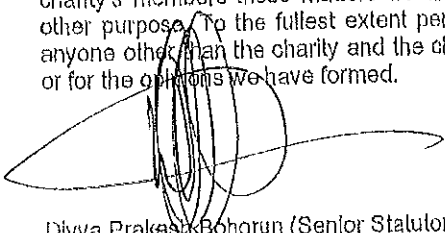
Year ended 31 March 2025

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Divya Prakash Bohorun (Senior Statutory Auditor)
For and on behalf of Bohorun & Co Limited
6 Howley Park Business Village
Putlan Way
Leeds
England
LS27 0BZ

Date: 22/12/2025

Grange Interlink Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,634	86,467	90,091	62,437
Charitable activities	6	22,250	174,800	197,050	220,698
Other trading activities	7	196,796	108,831	304,627	231,885
Investment income	8	2,033	-	2,033	25,878
Other income	9	10,137	-	10,137	3,171
Total income		<u>233,850</u>	<u>370,088</u>	<u>603,938</u>	<u>544,069</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	(117,143)	(121,305)	(238,447)	(187,032)
Expenditure on charitable activities	11,12	(131,427)	(260,241)	(391,669)	(336,658)
Total expenditure		<u>(248,570)</u>	<u>(381,546)</u>	<u>(630,116)</u>	<u>(522,690)</u>
Net (expenditure)/income and net movement in funds		<u>(14,720)</u>	<u>(11,458)</u>	<u>(26,178)</u>	<u>21,479</u>
Reconciliation of funds					
Total funds brought forward		370,843	2,358,714	2,729,557	2,708,077
Total funds carried forward		<u>356,123</u>	<u>2,347,256</u>	<u>2,703,379</u>	<u>2,729,557</u>

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

The notes on pages 18 to 27 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	2,551,050	2,637,510
Current assets			
Debtors	17	53,831	56,518
Cash at bank and in hand		<u>147,670</u>	<u>84,457</u>
		201,501	140,975
Creditors: amounts falling due within one year	18	<u>49,172</u>	<u>48,929</u>
Net current assets		152,329	92,046
Total assets less current liabilities		<u>2,703,379</u>	<u>2,729,556</u>
Net assets		<u>2,703,379</u>	<u>2,729,556</u>
Funds of the charity			
Restricted funds		2,347,266	2,358,714
Unrestricted funds		<u>356,123</u>	<u>370,843</u>
Total charity funds	19	<u>2,703,379</u>	<u>2,729,557</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 December 2025, and are signed on behalf of the board by:



Y Karolia
Trustee

The notes on pages 16 to 27 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/Income	(26,178)	21,479
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	86,460	91,034
Other interest receivable and similar income	(2,033)	(25,878)
Interest payable and similar charges	(26)	29
Accrued expenses	500	4,000
<i>Changes in:</i>		
Trade and other debtors	2,687	(11,280)
Trade and other creditors	(257)	25,219
Cash generated from operations	<u>81,153</u>	<u>104,603</u>
Interest paid	26	(29)
Interest received	<u>2,033</u>	<u>25,878</u>
Net cash from operating activities	<u>63,212</u>	<u>130,452</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(900,912)
Net cash used in investing activities	<u>—</u>	<u>(900,912)</u>
Net increase/(decrease) in cash and cash equivalents	63,212	(770,460)
Cash and cash equivalents at beginning of year	<u>84,457</u>	<u>854,917</u>
Cash and cash equivalents at end of year	<u>147,669</u>	<u>84,457</u>

The notes on pages 18 to 27 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Summerfield Road, Bradford, BD1 1PX, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	60 year straight line depreciation
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Grange Interlink Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Well Being Cafe Donation	484	—	484

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Grant Received	3,150	86,457	89,607
Combined Fund Cost of Living Support Programme Grant	--	--	--
	<u>3,634</u>	<u>86,457</u>	<u>90,091</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Well Being Cafe Donation	234	--	234
Grants			
Grant Received	--	42,203	42,203
Combined Fund Cost of Living Support Programme Grant	2,500	17,500	20,000
	<u>2,734</u>	<u>59,703</u>	<u>62,437</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Food Programme Holidays	--	174,800	174,800
The Leap Award (Mind the Gap)	--	--	--
Project Management & Delivery Service	22,250	--	22,250
Zumba	--	--	--
	<u>22,250</u>	<u>174,800</u>	<u>197,050</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Food Programme Holidays	35,000	162,568	197,568
The Leap Award (Mind the Gap)	15,000	--	15,000
Project Management & Delivery Service	7,417	--	7,417
Zumba	713	--	713
	<u>58,130</u>	<u>162,568</u>	<u>220,698</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Subscriptions	–	2,000	2,000
GIL Sport Hall	28,327	–	28,327
SkillsHouse Partnership	11,395	24,214	35,609
Room Hire Charges	72,687	–	72,687
Space Let	15,187	–	15,187
GIL Community Hall	19,660	–	19,660
Adult Learning & Autism	26,348	56,842	83,190
Household Support	–	25,775	25,775
VAT Claimed on Adult Learning & Autism	15,252	–	20,702
REN Partnership	5450	–	500
Donation Received	500	–	990
Grant Small Projects	990	–	
	<u>195,796</u>	<u>108,831</u>	<u>304,627</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Subscriptions	–	–	–
GIL Sport Hall	35,583	–	35,583
SkillsHouse Partnership	10,403	26,206	36,609
Room Hire Charges	73,456	–	73,456
Space Let	15,720	–	15,720
GIL Community Hall	7,850	–	7,850
50 Yr +	1,871	–	1,871
Household Support	3,510	31,559	35,069
Social Prescribing Service (HALE)	5,345	21,382	26,727
Donation Received	–	–	–
Grant Small Projects	–	–	–
	<u>153,738</u>	<u>78,147</u>	<u>231,885</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank Interest Received	<u>2,033</u>	<u>2,033</u>	<u>25,878</u>	<u>25,878</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Administrative & Financial Services	1,667	—	1,667
Other Income	176	—	176
Telephone Charges	245	—	245
Catering	550	—	550
Misc/Suspense Income	—	—	—
Rent Income	7,500	—	7,500
	<u>10,137</u>	<u>—</u>	<u>10,137</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Administrative & Financial Services	1,667	—	1,667
Other Income	52	—	52
Telephone Charges	—	245	245
Catering	1,200	—	1,200
Misc/Suspense Income	7	—	7
Rent Income	—	—	—
	<u>2,926</u>	<u>245</u>	<u>3,171</u>

10. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Other type 1	<u>117,143</u>	<u>121,305</u>	<u>238,447</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	<u>107,898</u>	<u>79,135</u>	<u>187,032</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Support costs	<u>131,427</u>	<u>260,241</u>	<u>391,668</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	<u>199,781</u>	<u>135,775</u>	<u>335,556</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	£	2025	2024
	£	£	£
Depreciation	86,460	86,460	91,034
Governance costs	305,209	305,209	244,524
	<u>391,669</u>	<u>391,669</u>	<u>335,558</u>

13. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	86,460	91,034
Operating lease rentals	89,553	60,860
Fees payable for the audit of the financial statements	<u>7,250</u>	<u>6,750</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	274,779	221,606
Social security costs	21,804	14,600
Other employee benefits	--	12,133
	<u>296,583</u>	<u>248,339</u>

The average head count of employees during the year was 13 (2024: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - type 1	<u>13</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024 and 31 March 2025	<u>3,636,921</u>	<u>126,842</u>	<u>44,712</u>	<u>38,233</u>	<u>3,846,708</u>
Depreciation					
At 1 April 2024	1,054,298	113,189	29,735	11,976	1,209,198
Charge for the year	<u>72,738</u>	<u>3,414</u>	<u>3,744</u>	<u>6,564</u>	<u>86,460</u>
At 31 March 2025	<u>1,127,036</u>	<u>116,603</u>	<u>33,479</u>	<u>18,540</u>	<u>1,295,658</u>
Carrying amount					
At 31 March 2025	<u>2,509,885</u>	<u>10,239</u>	<u>11,233</u>	<u>19,693</u>	<u>2,551,050</u>
At 31 March 2024	<u>2,582,623</u>	<u>13,653</u>	<u>14,977</u>	<u>26,257</u>	<u>2,637,510</u>

17. Debtors

	2025 £	2024 £
Trade debtors	43,442	19,312
Other debtors	<u>10,389</u>	<u>37,206</u>
	<u>53,831</u>	<u>56,518</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	16,286	41,120
Accruals and deferred income	4,600	4,000
Social security and other taxes	23,107	4,609
Other creditors	<u>5,280</u>	<u>(800)</u>
	<u>49,172</u>	<u>48,929</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>370,843</u>	<u>233,850</u>	<u>(248,570)</u>	<u>356,123</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>435,116</u>	<u>243,406</u>	<u>(307,679)</u>	<u>370,843</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted Fund 1 - desc in a/cs	<u>2,358,714</u>	<u>370,088</u>	<u>(381,546)</u>	<u>2,347,256</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund 1 - desc in a/cs	<u>2,272,961</u>	<u>300,663</u>	<u>(214,910)</u>	<u>2,358,714</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	295,197	2,255,854	2,551,050
Current assets	201,501	--	201,501
Creditors less than 1 year	(49,172)	--	(49,172)
Net assets	<u>447,526</u>	<u>2,255,854</u>	<u>2,703,380</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	318,428	2,319,082	2,637,510
Current assets	140,975	--	140,975
Creditors less than 1 year	(48,929)	--	(48,929)
Net assets	<u>410,474</u>	<u>2,319,082</u>	<u>2,729,556</u>

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

21. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>84,457</u>	<u>63,213</u>	<u>147,670</u>

GRANGE INTERLINK LIMITED

England & Wales - Charity number 1104678

Accounts

COMPANY REGISTRATION NUMBER: 04793799
CHARITY REGISTRATION NUMBER: 1104678

Grange Interlink Limited
Company Limited by Guarantee
Financial Statements
31 March 2024

BOHORUN & CO LTD
Chartered Accountants & Statutory Auditors
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Grange Interlink Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Grange Interlink Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Grange Interlink Limited

Charity registration number 1104678

Company registration number 04793799

Principal office and registered office Summerfield Road
Bradford
BD1 1PX
England

The trustees

E Collector
J Alam
M Bismillah
M Khan
S Zaman
T Riaz
Y Karolia
M A Quraishi

Company secretary Y Karolia

Auditor Bohorun & Co Ltd
Chartered Accountants & Statutory Auditors
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Bankers Yorkshire Bank PLC
14 Broadway,
Bradford
England
BD1 1EZ

Solicitors Hall Mark Legal Ltd
9-11 Peckover Street,
Bradford
England
BD1 5BD

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Reference and administration information

Grange Interlink Limited is a company limited by guarantee under number 04793799 and is also registered with the Charity Commission for England and Wales under number 1104678. The trustees' name, principal place of business and professional advisors of the charity are given on pages 1 - 2.

Organisational structure

Grange Interlink Limited is governed by its constitution documents filed with the Charity Commission for England and Wales. The company is also governed by the memorandum and articles of association filed with the Registrar of Companies from its inception.

By constitution, Grange Interlink Limited must have a minimum of 5 trustees but not exceeding 15. The company has strict guidelines and procedures in the recruitment process of its trustees. To be residents of Bradford 7 and/or have lived or worked in the catchment area, and were an active member of Grange Interlink for a minimum of 10 years, along with special consideration given to skills, knowledge, experience or representation. Furthermore, in adoption of best practice, the trustees are also subject to rotation on their sixth anniversary from the initial appointment date. Appointments take place every other year. To ensure the newly recruited trustees understand and embrace the core values and objects of the charity, only those who have completed two full years of membership are eligible for appointment. The Company Secretary and CEO undertake the induction of new appointed Trustees. Trustees are encouraged to attend appropriate training that will develop and enhance skills to ensure the centre meets the aims and objectives of the organisation.

Governance and management

Policy and strategic decisions are referred to and made by the board of trustees. Decisions are taken according to a majority of votes. In the case of an equality of votes, the chairperson has a second or casting vote. Day to day operational decisions is made by the Chief Executive Officer and his management team.

Risk management

The trustees have identified the major strategic risks to which Grange Interlink Limited is exposed and established controls and actions to mitigate them. Risk assessments are carried out annually and it is company policy to monitor risk assessments and its process.

The trustees take all reasonable steps to moderate and manage the inevitable operational risks along with business and financial risks. Quality control and formal procedures for authorisation of transactions and projects help minimise internal risks in delivering high quality operations and services. Diversification of funding and activities also mitigates external risks to cashflow and subsequently any concern.

Grange Interlink Limited has also reduced its financial risks by securing some long-term contracts with local organisations and support from grant funders.

Volunteers

The trust encourages local community members with diverse experience and skills to become volunteers, which will benefit the organisation's projects and activities. Currently 60 volunteers actively participate in a range of activities and projects.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Objectives

The principal activities of Grange Interlink Limited continue to be to promote the benefit of the inhabitants of Bradford 7 in particular by liaising, networking, advising, and informing statutory bodies, government, other public and private sector support agencies, industry and commerce, voluntary organisations and inhabitants at all appropriate levels on matters relating to community development in a common effort to advance and provide facilities in the interests of meeting the community's training, educational, employment, business, health, recreational, and leisure needs, with the object of improving the conditions of life for the said inhabitants. This is achieved by providing facilities and services relevant to the needs of the community for the benefit of residents living within the District of Bradford although primary beneficiaries are those residing, working, or carrying out business within the target area in which the facilities and services are located.

Grange Interlink Limited is a purpose-built Community, Health and Leisure Centre in the heart of a deprived inner city community in central Bradford. The areas which immediately surround Grange Interlink Community Centre, i.e. Horton Grange, Manningham and Girdlington are some of the most deprived areas in England and Wales, according to Central Government statistics, where poverty, unemployment, isolation, low levels of income, low educational attainment, poor housing, overcrowding and high mortality rates and ill health are the norm.

Activities

The activities undertaken and delivered in the Centre to achieve the objectives of Grange Interlink Limited are as follows: - A sports hall facility for a range of sporting activities, in line with Sport England specifications, - A multi-faith prayer room is available to all centre users, offering quiet, dignified space for daily prayer or private contemplation, - A board room fully equipped with computer, internet access, interactive white board, audio visual equipment makes it the ideal venue for board meetings, strategic planning seminars, recruitment or appraisal interviews, sales and marketing briefings and new service or products launches, - A training room is also available with all the latest technology and modern facilities for smaller groups of up to 25 people,- A conference room accommodating up to 100 delegates with theatre style seating is also available, - A women's room is also available for training courses, health or fitness programme but ensuring maximum discretion and privacy, - The men's room continues to be a success and a positive service, - A spacious, well equipped community hall is designed for bigger events or functions and can accommodate up to 350 people.

Other services, which operate through rental of premises, are also based at the centre:

- a Dental Practice providing dental care provision for the local community (Service provided under Government Covid-19 guide lines)- New Choices Ltd have taken over HFT (Home Farms Trust) Bradford, and continue to, provides vocational skills courses & training to people with disabilities - Bradford College is providing vocation training courses to local communities - Educate First provide a homework study support group - Cardiac rehabilitation services, provided via the NHS - The Race Equality Network (REN) is based at Grange Interlink and provides infra-structure support services to local VCS groups. - SkillsHouse Community Employment Support - main objective of assisting unemployed people back into employment. - Health Action Local Engagement in Bradford. Working in partnership to provide social prescribing service to vulnerable patients with the designated GP surgeries. The services concluded in October 2023. - Various other groups/statutory bodies providing focused services for local communities.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Achievements and performance

"A Social Enterprise with its heart in the community..."

Grange Interlink Limited has been in existence since 1980.

All the great facilities at Grange Interlink are available for hire to community groups, companies, and other organisations, whether based in the Bradford District or not. Our standards of service and quality of accommodation are competitively priced and especially attractive to non-profit making organisations with restricted budgets.

At Grange Interlink we always endeavour to focus on Equity and Fairness, that is to say treat everybody equally, according to their needs. User groups currently accessing services and facilities at Grange Interlink include: British, Pakistani, Indian, Bangladeshi, African, Polish, Ukrainian, Bosnian, Middle Eastern, Swedish, Czechoslovakian and Kurds, to name but a few. This list is ever increasing and everybody is welcomed. Our goal is "combining communities with economic success, employment with education and health with recreation". This will be achieved through rebuilding and empowering the local community, through access to better education and training, in a clean, healthy and valued neighbourhood and safer locality. We will continue to fight for the community's rights and develop partnerships for local regeneration.

We are grateful to all of our partners and funding providers for their ongoing support and commitment, as well as local residents for their continued support and encouragement. We are also grateful to all our staff, who continue to make us proud with their enthusiasm and commitment, and the sheer willingness to assist clients and centre users to the best of their ability. Their contribution is recognised and appreciated.

Public Benefit

Grange Interlink carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit to the wider community of Bradford, but in particular the residents of Bradford 7.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The Centre is open from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday, and on average circa 100,000 people per annum avail themselves to its use. Our sports hall, community hall, day centres and training and meeting rooms provide a valuable educational and recreational resource to all our users.

A wide variety of activities are organised and take place from our premises. These activities are regularly monitored and evaluated, with necessary action taken to ensure outcomes/outputs are delivered effectively and on time to those most in need.

Grange Interlink continues to promote the services provided by maintaining contact and working partnerships with other voluntary and public sector agencies / organisations also working in the locality. We continue to raise awareness and promote the benefits of all our projects for the local community.

Examples of projects currently being delivered:

The Centre is open to clients from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday. Male and female sessions are available, with qualified staff available to provide ongoing support, advice and assistance. Health programmes are available and tailored to individual clients' needs. Food diaries are also developed with the clients and necessary action taken to improve wellbeing.

We work closely with other partners such as Sharing Voices, Kala Sangam, Bradford Museums, Mere Yaaday and Citizen Advice Bureau. We have also worked in partnership with Social Services' Community Involvement team to develop a Well Being Café - activities for older people suffering from Alzheimer's, dementia and mental ill health. We continue to develop and deliver supported programmes of socially inclusive activities for residents, including older people to tackle isolation and low self-esteem.

Yorkshire Cricket Foundation are running indoor Cricket events for young people.

The Race Equality Network (REN) is based at Grange Interlink.

Regular feedback, monitoring and evaluation are carried out and appropriate actions taken for all activities, where necessary.

The number of people, particularly older people from the Indian Sub-Continent, taking part in physical activity sessions has continued to increase. Many of them encounter significant health inequalities, and the programme of activities developed has proved a 'life-line' to them and it is a significant achievement to continue this engagement and levels of attendance.

The Cardiac Rehabilitation Team continue to run their community based rehab programmes from the centre.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Basis of accounting

The annual financial statements of Grange Interlink Limited are attached to this report. The trustees have complied with SORP 2015 in the preparation of the charity's financial statements. The opportunity has also been taken to review all the organisation's accounting policies to ensure that they continue to be in accordance with the requirements of the new SORP and of the best accounting practice. Whilst the above steps have resulted in enhanced disclosures in the financial statements, it has not been necessary to make any significant amendments to key accounting policies.

Balance sheet

The balance sheet as at 31 March 2024 remains in good shape, ensuring that the charity has the assets required to deliver outstanding services and operations to its beneficial community. Total funds stand at £2,729,557, most of which represents the building - Grange Interlink Community, Health and Leisure Centre.

Reserves policy

In line with the Charity Commission guidelines, the trustees have formulated strategies whereby a minimum level of reserves are maintained to ensure that Grange Interlink Limited can continue to provide for its charitable costs and costs of governance while delivering its services to the local community, having regards to possible fluctuations in both income and expenditure. The trustees also acknowledge that part of the centre generates its own funding from its core activities and services. Nevertheless, the trustees have adopted good practice and intend to build on its reserves.

Plans for the future

Looking forward to 2024-25, Grange Interlink Limited will continue to ensure consistently high standards of services and operations to its community.

Investment:

The Board of Directors have agreed to invest a proportion of income to help generate additional income in the long term and ensure the viability and sustainability of the organisation. Grange Interlink has completed the purchase of The Opportunity Centre, 21-27 Cheapside, Bradford, BD1 4HR, with a view to renting out to other organisations. This is ongoing.

The Cost of Living crisis is having a significant impact on the operations of the centre, mainly increasing energy costs, as well as building maintenance and materials cost. In addition, disposable income of our clients has reduced drastically, leading to a drop in bookings. However, we continue to support our local community through subsidised hire and user led services.

Sustainability is crucial to the continued success of the organisation. Local Authorities all over the country are facing huge cuts in their budget, which will have a very significant financial impact on community organisations in delivery of services. Grange Interlink successfully finalised with Bradford Council to extend the lease to 99 year under Community Asset Transfer programme where no site rent is payable. The centre will continue to review its out-goings and human resources. We will continue to generate and raise funds and continue to benefit from a comprehensive range of services that shall include; - support resource materials made available via the internet,

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- training courses, seminars and conferences,
- exhibitions and publications,

as well as the provision of direct community services such as benefits advocacy and referral, training and support in Information and Communications Technology, Drop-In facilities for the elderly, Youth services, Health promotion programmes, activities for women and other specialist groups such as those with disabilities and all other activities that further promotes the objectives of the charity.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Bohorun & Co Ltd have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 16 December 2024 and signed on behalf of the board of trustees by:



Y Karolia
Secretary

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

Year ended 31 March 2024

Opinion

We have audited the financial statements of Grange Interlink Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 charity'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.

Grange Interlink Limited
Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited
(continued)

Year ended 31 March 2024

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

(continued)

Year ended 31 March 2024

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law and regulation is removed from the vents and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

(continued)

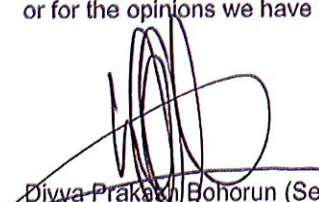
Year ended 31 March 2024

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Divya Prakash Bohorun (Senior Statutory Auditor)
For and on behalf of Bohorun & Co Limited
6 Howley park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Date: 23/12/2024

Grange Interlink Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024	2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,734	59,703	62,437	69,023
Charitable activities	6	58,130	162,568	220,698	278,191
Other trading activities	7	153,738	78,147	231,885	135,315
Investment income	8	(25,878)	–	(25,878)	(16,076)
Other income	9	2,926	245	3,171	47,238
Total income		<u>243,406</u>	<u>300,663</u>	<u>544,069</u>	<u>545,843</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	(107,898)	(79,135)	(187,032)	(155,086)
Expenditure on charitable activities	11,12	199,781	135,775	335,558	275,380
Total expenditure		<u>(307,679)</u>	<u>(214,910)</u>	<u>(522,590)</u>	<u>(430,466)</u>
Net income and net movement in funds		<u>(64,273)</u>	<u>85,753</u>	<u>21,479</u>	<u>115,377</u>
Reconciliation of funds					
Total funds brought forward		435,116	2,272,961	2,708,077	2,592,700
Total funds carried forward		<u>370,843</u>	<u>2,358,714</u>	<u>2,729,557</u>	<u>2,708,077</u>

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

The notes on pages 16 to 24 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	16		2,637,510	1,827,632
Current assets				
Debtors	17	56,519		45,238
Cash at bank and in hand		84,457		854,917
		<u>140,976</u>		<u>900,155</u>
Creditors: amounts falling due within one year	18	48,929		19,710
Net current assets			<u>92,047</u>	<u>880,445</u>
Total assets less current liabilities			<u>2,729,557</u>	<u>2,708,077</u>
Net assets			<u>2,729,557</u>	<u>2,708,077</u>
Funds of the charity				
Restricted funds			2,358,714	2,272,961
Unrestricted funds			370,843	435,116
Total charity funds	19		<u>2,729,557</u>	<u>2,708,077</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 December 2024, and are signed on behalf of the board by:



Y Karolia
Trustee

The notes on pages 16 to 24 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	21,479	115,377
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	91,034	70,996
Other interest receivable and similar income	(25,878)	(16,076)
Interest payable and similar charges	29	174
Accrued expenses	4,000	–
<i>Changes in:</i>		
Trade and other debtors	(11,280)	(12,904)
Trade and other creditors	25,219	(24,098)
Cash generated from operations	104,603	133,469
Interest paid	(29)	(109)
Interest received	25,878	16,076
Net cash from operating activities	<u>130,452</u>	<u>149,436</u>
Cash flows from investing activities		
Purchase of tangible assets	(900,912)	(15,669)
Net cash used in investing activities	<u>(900,912)</u>	<u>(15,669)</u>
Net (decrease)/increase in cash and cash equivalents	(770,460)	133,767
Cash and cash equivalents at beginning of year	854,917	721,150
Cash and cash equivalents at end of year	<u>84,457</u>	<u>854,917</u>

The notes on pages 16 to 24 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Summerfield Road, Bradford, BD1 1PX, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Grange Interlink Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	50 year straight line depreciation
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Grange Interlink Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Well Being Cafe Donation	234	—	234

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grant Received	–	42,203	42,203
Combined Fund Cost of Living Support Programme Grant	2,500	17,500	20,000
	<u>2,734</u>	<u>59,703</u>	<u>62,437</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Well Being Cafe Donation	167	–	167
Grants			
Grant Received	6,861	61,996	68,856
Combined Fund Cost of Living Support Programme Grant	–	–	–
	<u>7,028</u>	<u>61,996</u>	<u>69,023</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Food Programme Holidays	35,000	162,568	197,568
The Leap Award (Mind the Gap)	15,000	–	15,000
Project Management & Delivery Service	7,417	–	7,417
Zumba	713	–	713
	<u>58,130</u>	<u>162,568</u>	<u>220,698</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Food Programme Holidays	45,898	231,680	277,578
The Leap Award (Mind the Gap)	–	–	–
Project Management & Delivery Service	–	–	–
Zumba	613	–	613
	<u>46,511</u>	<u>231,680</u>	<u>278,191</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
GIL Sport Hall	35,583	–	35,583
SkillsHouse Partnership	10,403	25,206	35,609
Room Hire Charges	73,456	–	73,456
Space Let	15,720	–	15,720
GIL Community Hall	7,850	–	7,850
50 Yr +	1,871	–	1,871
Household Support	3,510	31,559	35,069
Social Prescribing Service (HALE)	5,345	21,382	26,727
	<u>153,738</u>	<u>78,147</u>	<u>231,885</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
GIL Sport Hall	40,275	–	40,275
SkillsHouse Partnership	–	–	–
Room Hire Charges	55,982	–	55,982
Space Let	–	21,715	21,715
GIL Community Hall	13,924	–	13,924
50 Yr +	1,874	–	1,874
Household Support	1,545	–	1,545
Social Prescribing Service (HALE)	–	–	–
	<u>113,600</u>	<u>21,715</u>	<u>135,315</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank Interest Received	<u>25,878</u>	<u>25,878</u>	<u>16,076</u>	<u>16,076</u>

9. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Administrative & Financial Services	1,667	–	1,667
Other Income	52	–	52
Telephone Charges	–	245	245
Catering	1,200	–	1,200
Misc/Suspense Income	7	–	7
Other income	–	–	–
Other income	–	–	–
	<u>2,926</u>	<u>245</u>	<u>3,171</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Administrative & Financial Services	1,250	–	1,250
Other Income	2,110	–	2,110
Telephone Charges	245	–	245
Catering	550	–	550
Misc/Suspense Income	700	–	700
Other income type 2	17,927	–	17,927
Other income type 3	24,456	–	24,456
	<u>47,238</u>	<u>–</u>	<u>47,238</u>

10. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	<u>107,898</u>	<u>79,135</u>	<u>187,032</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Other type 1	<u>33,225</u>	<u>121,862</u>	<u>155,086</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	<u>199,781</u>	<u>135,775</u>	<u>335,558</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	<u>123,379</u>	<u>152,001</u>	<u>275,380</u>

12. Expenditure on charitable activities by activity type

	Total funds 2024 £	Total fund 2023 £
Support costs	91,034	70,996
Depreciation	244,524	204,384
Governance costs	<u>335,558</u>	<u>275,380</u>

Grange Interlink Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

13. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	91,034	70,996
Operating lease rentals	60,860	64,023
Fees payable for the audit of the financial statements	<u>6,750</u>	<u>3,500</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	221,606	189,335
Social security costs	14,600	12,855
Other employee benefits	<u>12,133</u>	<u>48</u>
	<u>248,339</u>	<u>202,238</u>

The average head count of employees during the year was 9 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff - type 1	<u>9</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	2,761,921	126,273	44,712	12,890	2,945,796
Additions	<u>875,000</u>	<u>569</u>	<u>–</u>	<u>25,343</u>	<u>900,912</u>
At 31 March 2024	<u>3,636,921</u>	<u>126,842</u>	<u>44,712</u>	<u>38,233</u>	<u>3,846,708</u>
Depreciation					
At 1 April 2023	981,560	108,638	24,743	3,223	1,118,164
Charge for the year	<u>72,738</u>	<u>4,551</u>	<u>4,992</u>	<u>8,753</u>	<u>91,034</u>
At 31 March 2024	<u>1,054,298</u>	<u>113,189</u>	<u>29,735</u>	<u>11,976</u>	<u>1,209,198</u>
Carrying amount					
At 31 March 2024	<u>2,582,623</u>	<u>13,653</u>	<u>14,977</u>	<u>26,257</u>	<u>2,637,510</u>
At 31 March 2023	<u>1,780,361</u>	<u>17,635</u>	<u>19,969</u>	<u>9,667</u>	<u>1,827,632</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Trade debtors	19,313	24,575
Other debtors	<u>37,206</u>	<u>20,663</u>
	<u>56,519</u>	<u>45,238</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	41,120	13,398
Accruals and deferred income	4,000	—
Social security and other taxes	4,609	4,162
Other creditors	<u>(800)</u>	<u>2,150</u>
	<u>48,929</u>	<u>19,710</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>435,116</u>	<u>243,406</u>	<u>(307,679)</u>	<u>370,843</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>361,267</u>	<u>230,453</u>	<u>(156,604)</u>	<u>435,116</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>2,272,961</u>	<u>300,663</u>	<u>(214,910)</u>	<u>2,358,714</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>2,231,433</u>	<u>315,391</u>	<u>(273,863)</u>	<u>2,272,961</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	318,428	2,319,082	2,637,510
Current assets	140,975	–	140,975
Creditors less than 1 year	(48,929)	–	(48,929)
Net assets	<u>410,474</u>	<u>2,319,082</u>	<u>2,729,556</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	320,324	1,507,310	1,827,634
Current assets	900,155	–	900,155
Creditors less than 1 year	(19,710)	–	(19,710)
Net assets	<u>1,200,769</u>	<u>1,507,310</u>	<u>2,708,079</u>

21. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>854,917</u>	<u>(770,460)</u>	<u>84,457</u>

GRANGE INTERLINK LIMITED

England & Wales - Charity number 1104678

Accounts

COMPANY REGISTRATION NUMBER: 04793799
CHARITY REGISTRATION NUMBER: 1104678

Grange Interlink Limited
Company Limited by Guarantee
Financial Statements
31 March 2023

BOHORUN & CO LTD
Chartered Accountants & Statutory Auditors
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Grange Interlink Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Grange Interlink Limited

Charity registration number 1104678

Company registration number 04793799

Principal office and registered office Summerfield Road
Bradford
BD1 1PX
England

The trustees

E Collector
J Alam
M Bismillah
M Khan
S Zaman
T Riaz
Y Karolia
M A Quraishi

Company secretary Y Karolia

Auditor Bohorun & Co Ltd
Chartered Accountants & Statutory Auditors
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Bankers Yorkshire Bank PLC
14 Broadway,
Bradford
England
BD1 1EZ

Solicitors Hall Mark Legal Ltd
9-11 Peckover Street,
Bradford
England
BD1 5BD

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Reference and administration information

Grange Interlink Limited is a company limited by guarantee under number 04793799 and is also registered with the Charity Commission for England and Wales under number 1104678. The trustees' name, principal place of business and professional advisors of the charity are given on pages 1 - 2.

Organisational structure

Grange Interlink Limited is governed by its constitution documents filed with the Charity Commission for England and Wales. The company is also governed by the memorandum and articles of association filed with the Registrar of Companies from its inception.

By constitution, Grange Interlink Limited must have a minimum of 5 trustees but not exceeding 15. The company has strict guidelines and procedures in the recruitment process of its trustees. To be residents of Bradford 7 and/or have lived or worked in the catchment area, and were an active member of Grange Interlink for a minimum of 10 years, along with special consideration given to skills, knowledge, experience or representation. Furthermore, in adoption of best practice, the trustees are also subject to rotation on their sixth anniversary from the initial appointment date. Appointments take place every other year. To ensure the newly recruited trustees understand and embrace the core values and objects of the charity, only those who have completed two full years of membership are eligible for appointment. The Company Secretary and CEO undertake the induction of new appointed Trustees. Trustees are encouraged to attend appropriate training that will develop and enhance skills to ensure the centre meets the aims and objectives of the organisation.

Governance and management

Policy and strategic decisions are referred to and made by the board of trustees. Decisions are taken according to a majority of votes. In the case of an equality of votes, the chairperson has a second or casting vote. Day to day operational decisions is made by the Chief Executive Officer and his management team.

Risk management

The trustees have identified the major strategic risks to which Grange Interlink Limited is exposed and established controls and actions to mitigate them. Risk assessments are carried out annually and it is company policy to monitor risk assessments and its process.

The trustees take all reasonable steps to moderate and manage the inevitable operational risks along with business and financial risks. Quality control and formal procedures for authorisation of transactions and projects help minimise internal risks in delivering high quality operations and services. Diversification of funding and activities also mitigates external risks to cashflow and subsequently any concern.

Grange Interlink Limited has also reduced its financial risks by securing some long-term contracts with local organisations and support from grant funders.

Volunteers

The trust encourages local community members with diverse experience and skills to become volunteers, which will benefit the organisation's projects and activities. Currently 60 volunteers actively participate in a range of activities and projects.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Objectives

The principal activities of Grange Interlink Limited continue to be to promote the benefit of the inhabitants of Bradford 7 in particular by liaising, networking, advising, and informing statutory bodies, government, other public and private sector support agencies, industry and commerce, voluntary organisations and inhabitants at all appropriate levels on matters relating to community development in a common effort to advance and provide facilities in the interests of meeting the community's training, educational, employment, business, health, recreational, and leisure needs, with the object of improving the conditions of life for the said inhabitants. This is achieved by providing facilities and services relevant to the needs of the community for the benefit of residents living within the District of Bradford although primary beneficiaries are those residing, working, or carrying out business within the target area in which the facilities and services are located.

Grange Interlink Limited is a purpose-built Community, Health and Leisure Centre in the heart of a deprived innercity community in central Bradford. The areas which immediately surround Grange Interlink Community Centre, i.e. Horton Grange, Manningham and Girdlington are some of the most deprived areas in England and Wales, according to Central Government statistics, where poverty, unemployment, isolation, low levels of income, low educational attainment, poor housing, overcrowding and high mortality rates and ill health are the norm.

Activities

The activities undertaken and delivered in the Centre to achieve the objectives of Grange Interlink Limited are as follows:

- A sports hall facility for a range of sporting activities, in line with Sport England specifications,
- A multi-faith prayer room is available to all centre users, offering quiet, dignified space for daily prayer or private contemplation,
- A board room fully equipped with computer, internet access, interactive white board, audio visual equipment makes it the ideal venue for board meetings, strategic planning seminars, recruitment or appraisal interviews, sales and marketing briefings and new service or products launches,
- A training room is also available with all the latest technology and modern facilities for smaller groups of up to 25 people,
- A conference room accommodating up to 100 delegates with theatre style seating is also available,
- A women's room is also available for training courses, health or fitness programme but ensuring maximum discretion and privacy,
- The men's room continues to be a success and a positive service,
- A spacious, well equipped community hall is designed for bigger events or functions and can accommodate up to 350 people.

Other services, which operate through rental of premises, are also based at the centre:

- a Dental Practice providing dental care provision for the local community (Service provided under Government Covid-19 guide lines)
- New Choices Ltd have taken over HFT (Home Farms Trust) Bradford, and continue to, provides vocational skills courses & training to people with disabilities (Service provided under Government Covid-19 guide lines)
- Bradford College is providing vocation training courses to local communities resumed activities in September 2021

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- Educate First provide a homework study support group
- the Fostering Service provide support for children waiting for adoption ceased due to COVID-19 have resumed activities on limited scale.
- Cardiac rehabilitation services, provided via the NHS, have resumed its services from September 2021 on reduced hours.
- The Race Equality Network (REN) is based at Grange Interlink and has secured public funds to raise community awareness and how to combat COVID-19, as well as providing infra-structure support services to local VCS groups.
- SkillsHouse Community Employment Support
- A new project, in partnership with SkillsHouse and the Karmand Centre, started in April 2021 with the main objective of assisting unemployed people back into employment.
- Health Action Local Engagement in Bradford. Working in partnership to provide social prescribing service to vulnerable patients with the designated GP surgeries
- Diabetes Awareness: REED is running regularly sessions for people who are diabetic

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Achievements and performance

"A Social Enterprise with its heart in the community..."

Grange Interlink Limited has been in existence since 1980.

All the great facilities at Grange Interlink are available for hire to community groups, companies, and other organisations, whether based in the Bradford District or not. Our standards of service and quality of accommodation are competitively priced and especially attractive to non-profit making organisations with restricted budgets.

At Grange Interlink we always endeavour to focus on Equity and Fairness, that is to say treat everybody equally, according to their needs. User groups currently accessing services and facilities at Grange Interlink include: British, Pakistani, Indian, Bangladeshi, African, Polish, Ukrainian, Bosnian, Middle Eastern, Swedish, Czechoslovakian and Kurds, to name but a few. This list is ever increasing and everybody is welcomed. Our goal is "combining communities with economic success, employment with education and health with recreation". This will be achieved through rebuilding and empowering the local community, through access to better education and training, in a clean, healthy and valued neighbourhood and safer locality. We will continue to fight for the community's rights and develop partnerships for local regeneration.

We are grateful to all of our partners and funding providers for their ongoing support and commitment, as well as local residents for their continued support and encouragement. We are also grateful to all our staff, who continue to make us proud with their enthusiasm and commitment, and the sheer willingness to assist clients and centre users to the best of their ability. Their contribution is recognised and appreciated.

Public Benefit

Grange Interlink carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit to the wider community of Bradford, but in particular the residents of Bradford 7.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Centre is open from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday, and on average circa 100,000 people per annum avail themselves to its use. Our sports hall, community hall, day centres and training and meeting rooms provide a valuable educational and recreational resource to all our users.

A wide variety of activities are organised and take place from our premises. These activities are regularly monitored and evaluated, with necessary action taken to ensure outcomes/outputs are delivered effectively and on time to those most in need.

Grange Interlink continues to promote the services provided by maintaining contact and working partnerships with other voluntary and public sector agencies / organisations also working in the locality. We continue to raise awareness and promote the benefits of all our projects for the local community.

Examples of projects currently being delivered:

The Centre is open to clients from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday. Male and female sessions are available, with qualified staff available to provide ongoing support, advice and assistance. Health programmes are available and tailored to individual clients' needs. Food diaries are also developed with the clients and necessary action taken to improve wellbeing.

We work closely with other partners such as Sharing Voices, Kala Sangam, Bradford Museums, Mere Yaaday and Citizen Advice Bureau. We have also worked in partnership with Social Services' Community Involvement team to develop a Well Being Café - activities for older people suffering from Alzheimer's, dementia and mental ill health. We continue to develop and deliver supported programmes of socially inclusive activities for residents, including older people to tackle isolation and low self-esteem.

Yorkshire Cricket Foundation are running indoor Cricket events for young people.

The Race Equality Network (REN) is based at Grange Interlink.

Regular feedback, monitoring and evaluation are carried out and appropriate actions taken for all activities, where necessary.

The number of people, particularly older people from the Indian Sub-Continent, taking part in physical activity sessions has continued to increase. Many of them encounter significant health inequalities, and the programme of activities developed has proved a 'life-line' to them and it is a significant achievement to continue this engagement and levels of attendance.

The Cardiac Rehabilitation Team continue to run their community based rehab programmes from the centre.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Financial review

Basis of accounting

The annual financial statements of Grange Interlink Limited are attached to this report. The trustees have complied with SORP 2015 in the preparation of the charity's financial statements. The opportunity has also been taken to review all the organisation's accounting policies to ensure that they continue to be in accordance with the requirements of the new SORP and of the best accounting practice. Whilst the above steps have resulted in enhanced disclosures in the financial statements, it has not been necessary to make any significant amendments to key accounting policies.

Balance sheet

The balance sheet as at 31 March 2023 remains in good shape, ensuring that the charity has the assets required to deliver outstanding services and operations to its beneficial community. Total funds stand at £2,708,077, most of which represents the building - Grange Interlink Community, Health and Leisure Centre.

Reserves policy

In line with the Charity Commission guidelines, the trustees have formulated strategies whereby a minimum level of reserves are maintained to ensure that Grange Interlink Limited can continue to provide for its charitable costs and costs of governance while delivering its services to the local community, having regards to possible fluctuations in both income and expenditure. The trustees also acknowledge that part of the centre generates its own funding from its core activities and services. Nevertheless, the trustees have adopted good practice and intend to build on its reserves.

COVID-19 Pandemic

Impact

Covid has had a significant impact upon the operation of the centre, both for services provided and provision of facilities. We have strictly followed government and local council / Public Health requirements / advice and adhered to all restrictions imposed. This has led to ceasing all activities provided, which were mainly face-to-face in order to ensure safety of our staff, volunteers and service users. Our Day Centres were closed immediately as this service was mainly for vulnerable older people, who were considered to be at higher risk of infection. Bradford College and other community groups based at the centre also stopped providing face-to-face services, with some cancelling their long-term bookings.

We were also required to close the sports hall, as the original guidance only permitted a limited number of people able to access the facilities (up to 6 people), which was not suitable for 5-a-side football (requiring 10 people) or any of the other team sports. All wedding bookings were cancelled and full repayments were made.

This had a significant impact on our finances, thereby requiring us to furlough all staff with immediate effect. However, it was agreed that all staff would be paid their full salary, with 80% claimed via the Job Retention Scheme and 20% made up through the Centre's reserves. The Board of Directors, mainly through the Company Secretary, took over the day-to-day management of the centre as and when required (e.g. pay bills / staff salaries / claim furlough / etc.) This was done mainly from home, with the centre fully closed.

Grange Interlink Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Company Secretary, other Directors and volunteers regularly visit the centre to ensure the building is safe and secure and to check for any delivered mail, although the Post Office were made aware that the centre was closed.

The Board continued to monitor the situation, access any support funds available and endeavour to bring staff back to work as appropriate.

Brexit

Impact

Given the nature of the work undertaken at Grange Interlink, mainly supporting local communities with local issues and providing access to community, health and leisure facilities, it is unlikely that Brexit will have any significant impact upon the operation of the centre or the facilities provided.

Plans for the future

Looking forward to 2023-24 and beyond, Grange Interlink Limited will continue to ensure consistently high standards of services and operations to its community. COVID will undoubtedly continue to have a lasting impact as it will take time to build up trust and confidence for people to access the centre, but we are confident this can be achieved with the appropriate measures being put into place.

Investment:

Grange Interlink Board agreed to invest in higher yielding income, shares, Building Society or in Fixed Assets. The Cost of Living crisis is having a significant impact on the operations of the centre, mainly increasing energy costs, as well as building maintenance and materials cost. In addition, disposable income of our clients has reduced drastically, leading to a drop in bookings. However, we continue to support our local community through subsidised hire and user led services. Sustainability is crucial to the continued success of the organisation. Local Authorities all over the country are facing huge cuts in their budget, which will have a very significant financial impact on community organisations in delivery of services. Grange Interlink successfully finalised with Bradford Council to extend the lease to 99 year under Community Asset Transfer programme where no site rent is payable. The centre will continue to review its out-goings and human resources.

We will continue to generate and raise funds and continue to benefit from a comprehensive range of services that shall include;

- support resource materials made available via the internet,
- training courses, seminars and conferences,
- exhibitions and publications, as well as the provision of direct community services such as benefits advocacy and referral, training and support in Information and Communications Technology, Drop-In facilities for the elderly, Youth services, Health promotion programmes, activities for women and other specialist groups such as those with disabilities and all other activities that further promotes the objectives of the charity.

Grange Interlink Limited
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 12 December 2023 and signed on behalf of the board of trustees by:



Y Karolia
Trustee



Y Karolia
Charity Secretary

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

Year ended 31 March 2023

Opinion

We have audited the financial statements of Grange Interlink Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 charity 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 charity'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.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited *(continued)*

Year ended 31 March 2023

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

(continued)

Year ended 31 March 2023

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law and regulation is removed from the vents and transactions reflected in the financial statements, as we will be less likely to become aware of instance sof non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Grange Interlink Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Grange Interlink Limited

(continued)

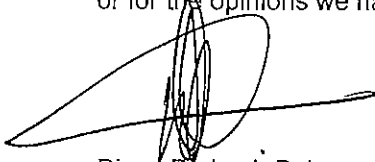
Year ended 31 March 2023

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Divya Prakash Bohorun (Senior Statutory Auditor)
For and on behalf of Bohorun & Co Limited
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Date: 22/12/2023

Grange Interlink Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

		2023	2022
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	9,514	61,996
Charitable activities	6	47,443	231,680
Other trading activities	7	131,895	–
Investment income	8	16,076	–
Other income	9	47,238	–
Total income		<u>252,166</u>	<u>293,676</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	10	32,911	121,457
Expenditure on charitable activities	11,12	123,691	152,341
Total expenditure		<u>156,602</u>	<u>273,798</u>
Net income and net movement in funds		<u>95,564</u>	<u>19,878</u>
Reconciliation of funds			
Total funds brought forward		339,552	2,253,083
Total funds carried forward		<u>435,116</u>	<u>2,272,961</u>

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


The notes on pages 16 to 24 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		1,827,632	1,882,959
Current assets				
Debtors	17	45,238		32,334
Cash at bank and in hand		854,917		721,150
		<u>900,155</u>		<u>753,484</u>
Creditors' amounts falling due within one year	18	19,710		43,808
Net current assets			<u>880,445</u>	<u>709,676</u>
Total assets less current liabilities			<u>2,708,077</u>	<u>2,592,635</u>
Net assets			<u>2,708,077</u>	<u>2,592,635</u>
Funds of the charity				
Restricted funds			2,272,961	2,253,084
Unrestricted funds			435,116	339,551
Total charity funds	20		<u>2,708,077</u>	<u>2,592,635</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2023, and are signed on behalf of the board by:


 Y Karolla
 Trustee

The notes on pages 16 to 24 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	115,377	519,185
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	70,996	67,072
Other interest receivable and similar income	(16,076)	(329)
Interest payable and similar charges	174	436
<i>Changes in:</i>		
Trade and other debtors	(12,904)	(9,172)
Trade and other creditors	(24,098)	(74,638)
Cash generated from operations	<u>133,469</u>	<u>502,554</u>
Interest paid	(109)	(436)
Interest received	<u>16,076</u>	<u>329</u>
Net cash from operating activities	<u>149,436</u>	<u>502,447</u>
Cash flows from investing activities		
Purchase of tangible assets	(15,669)	(14,230)
Net cash used in investing activities	<u>(15,669)</u>	<u>(14,230)</u>
Net increase in cash and cash equivalents	133,767	488,217
Cash and cash equivalents at beginning of year	721,150	232,933
Cash and cash equivalents at end of year	<u>854,917</u>	<u>721,150</u>

The notes on pages 16 to 24 form part of these financial statements.

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Summerfield Road, Bradford, BD1 1PX, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Grange Interlink Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	50 year straight line depreciation
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

Grange Interlink Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations type 1	167	--	167
Grants			
Grants receivable type 1	9,347	61,996	71,343
	<u>9,514</u>	<u>61,996</u>	<u>71,510</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations type 1	1,463	--	1,463
Grants			
Grants receivable type 1	--	--	--
	<u>1,463</u>	<u>--</u>	<u>1,463</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Performance-related grants	--	--	--
Other income from charitable activities type 1	47,443	231,680	279,123
	<u>47,443</u>	<u>231,680</u>	<u>279,123</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Performance-related grants	80,415	995,487	1,075,902
Other income from charitable activities type 1	--	--	--
	<u>80,415</u>	<u>995,487</u>	<u>1,075,902</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from other trading activities	131,895	131,895	82,971	82,971
	<u>131,895</u>	<u>131,895</u>	<u>82,971</u>	<u>82,971</u>

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>16,076</u>	<u>16,076</u>	<u>329</u>	<u>329</u>

9. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Other income	<u>47,238</u>	<u>47,238</u>	<u>23,628</u>	<u>23,628</u>
	<u>47,238</u>	<u>47,238</u>	<u>23,628</u>	<u>23,628</u>

10. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of raising donations and legacies	<u>32,911</u>	<u>121,457</u>	<u>154,432</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of raising donations and legacies	<u>147,737</u>	<u>147,647</u>	<u>295,380</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Activity type 1	25,268	45,728	70,996
Support costs	<u>98,423</u>	<u>106,613</u>	<u>205,037</u>
	<u>123,691</u>	<u>152,341</u>	<u>276,033</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Activity type 1	21,344	45,728	67,072
Support costs	<u>151,326</u>	<u>151,326</u>	<u>302,656</u>
	<u>172,670</u>	<u>197,054</u>	<u>369,728</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Activity type 1	70,996	–	70,996	67,072
Governance costs	–	205,037	205,037	302,656
	<u>70,996</u>	<u>205,037</u>	<u>276,033</u>	<u>369,728</u>

13. Net income

Net income is stated after charging/(crediting):	2023 £	2022 £
Depreciation of tangible fixed assets	70,996	67,072
Operating lease rentals	–	787
Fees payable for the audit of the financial statements	<u>3,500</u>	<u>2,833</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	189,726	273,287
Social security costs	<u>11,235</u>	<u>23,309</u>
	<u>200,961</u>	<u>296,596</u>

The average head count of employees during the year was 10 (2022: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>10</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Grange Interlink Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	2,761,921	123,494	44,712	–	2,930,127
Additions	–	2,779	–	12,890	15,669
At 31 March 2023	<u>2,761,921</u>	<u>126,273</u>	<u>44,712</u>	<u>12,890</u>	<u>2,945,796</u>
Depreciation					
At 1 April 2022	926,322	102,759	18,087	–	1,047,168
Charge for the year	55,238	5,879	6,656	3,223	70,996
At 31 March 2023	<u>981,560</u>	<u>108,638</u>	<u>24,743</u>	<u>3,223</u>	<u>1,118,164</u>
Carrying amount					
At 31 March 2023	<u>1,780,361</u>	<u>17,635</u>	<u>19,969</u>	<u>9,667</u>	<u>1,827,632</u>
At 31 March 2022	<u>1,835,599</u>	<u>20,735</u>	<u>26,625</u>	<u>–</u>	<u>1,882,959</u>

17. Debtors

	2023 £	2022 £
Trade debtors	24,575	18,497
Other debtors	20,663	13,837
	<u>45,238</u>	<u>32,334</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	13,398	14,071
Accruals and deferred income	–	24,456
Social security and other taxes	4,162	4,281
Other creditors	2,150	1,000
	<u>19,710</u>	<u>43,808</u>

19. Deferred income

	2023 £	2022 £
Amount deferred in year	–	<u>24,456</u>

Grange Interlink Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>339,552</u>	<u>252,166</u>	<u>(156,602)</u>	<u>435,116</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>471,152</u>	<u>188,806</u>	<u>(320,407)</u>	<u>339,551</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund - desc in a/cs	<u>2,253,083</u>	<u>293,676</u>	<u>(273,798)</u>	<u>2,272,961</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund - desc in a/cs	<u>1,602,298</u>	<u>995,487</u>	<u>(344,701)</u>	<u>2,253,084</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	320,322	1,507,310	1,827,632
Current assets	900,155	--	900,155
Creditors less than 1 year	(19,710)	--	(19,710)
Net assets	<u>1,200,767</u>	<u>1,507,310</u>	<u>2,708,077</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	1,553,038	329,922	1,882,960
Current assets	753,484	--	753,484
Creditors less than 1 year	(43,808)	--	(43,808)
Net assets	<u>2,262,714</u>	<u>329,922</u>	<u>2,592,636</u>

Grange Interlink Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

22. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	721,150	133,702	854,852

GRANGE INTERLINK LIMITED

England & Wales - Charity number 1104678

Accounts

Charity number: 1104678
Company number: 04793799

Grange Interlink Limited
(A company limited by guarantee)
Trustees' report and financial statements
for the year ended 31 March 2022

Grange Interlink Limited
(A company limited by guarantee)

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Grange Interlink Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	1104678
Company registration number	04793799
Registered office	Summerfield Road Bradford BD1 1PX
Trustees	Y Karolia J Alam M Bismillah E Collector M Khan T Riaz M A Quraishi S Zaman
Secretary	Y Karolia
Chief Executive	Imran A Khan
Accountants	D P Bohorun FCCA FCMI Bohorun & Co Ltd 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
Bankers	Yorkshire Bank PLC 14 Broadway Bradford BD1 1EZ
Solicitors	Hall Mark Legal Ltd 9-11 Peckover Street Bradford BD1 5BD

Grange Interlink Limited **(A company limited by guarantee)**

The trustees present their report and the financial statements for the year ended 31st March 2022. The trustees, who are also directors of Grange Interlink Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Reference and administration information

Grange Interlink Limited is a company limited by guarantee under number 04793799 and is also registered with the Charity Commission for England and Wales under number 1104678. The trustees' name, principal place of business and professional advisors of the charity are given on pages 1 - 2.

Organisational structure

Grange Interlink Limited is governed by its constitution documents filed with the Charity Commission for England and Wales. The company is also governed by the memorandum and articles of association filed with the Registrar of Companies from its inception.

By constitution, Grange Interlink Limited must have a minimum of 5 trustees but not exceeding 15. The company has strict guidelines and procedures in the recruitment process of its trustees. To be residents of Bradford 7 and/or have lived or worked in the catchment area, and were an active member of Grange Interlink for a minimum of 10 years, along with special consideration given to skills, knowledge, experience or representation. Furthermore, in adoption of best practice, the trustees are also subject to rotation on their sixth anniversary from the initial appointment date. Appointments take place every other year. To ensure the newly recruited trustees understand and embrace the core values and objects of the charity, only those who have completed two full years of membership are eligible for appointment. The Company Secretary and CEO undertake the induction of new appointed Trustees. Trustees are encouraged to attend appropriate training that will develop and enhance skills to ensure the centre meets the aims and objectives of the organisation.

Governance and management

Policy and strategic decisions are referred to and made by the board of trustees. Decisions are taken according to a majority of votes. In the case of an equality of votes, the chairperson has a second or casting vote. Day to day operational decisions are made by the Chief Executive Officer and his management team.

Risk management

The trustees have identified the major strategic risks to which Grange Interlink Limited is exposed and established controls and actions to mitigate them. Risk assessments are carried out annually and it is company policy to monitor risk assessments and its process.

The trustees take all reasonable steps to moderate and manage the inevitable operational risks along with business and financial risks.

Quality control and formal procedures for authorisation of transactions and projects help minimise internal risks in delivering high quality operations and services. Diversification of funding and activities also mitigates external risks to cashflow and subsequently any concern.

Grange Interlink Limited has also reduced its financial risks by securing some long-term contracts with local organisations and support from grant funders.

Volunteers

The trust encourages local community members with diverse experience and skills to become volunteers, which will benefit the organisation's projects and activities. Currently 60 volunteers actively participate in a range of activities and projects.

Objectives and activities

Objectives

The principal activities of Grange Interlink Limited continue to be to promote the benefit of the inhabitants of Bradford 7 in particular by liaising, networking, advising, and informing statutory bodies, government, other public and private sector support agencies, industry and commerce, voluntary organisations and inhabitants at all appropriate levels on matters relating to community development in a common effort to advance and provide facilities in the interests of meeting the community's training, educational, employment, business, health, recreational, and leisure needs, with the object of improving the conditions of life for the said inhabitants. This is achieved by providing facilities and services relevant to the needs of the community for the benefit of residents living within the District of Bradford although primary beneficiaries are those residing, working, or

Grange Interlink Limited **(A company limited by guarantee)**

carrying out business within the target area in which the facilities and services are located.

Grange Interlink Limited is a purpose-built Community, Health and Leisure Centre in the heart of a deprived inner city community in central Bradford. The areas which immediately surround Grange Interlink Community Centre, i.e. Horton Grange, Manningham and Girdlington are some of the most deprived areas in England and Wales, according to Central Government statistics, where poverty, unemployment, isolation, low levels of income, low educational attainment, poor housing, overcrowding and high mortality rates and ill health are the norm.

Activities

The activities undertaken and delivered in the Centre to achieve the objectives of Grange Interlink Limited are as follows:

- A sports hall facility for a range of sporting activities, in line with Sport England specifications,
- A multi-faith prayer room is available to all centre users, offering quiet, dignified space for daily prayer or private contemplation,
- A board room fully equipped with computer, internet access, interactive white board, audio visual equipment makes it the ideal venue for board meetings, strategic planning seminars, recruitment or appraisal interviews, sales and marketing briefings and new service or products launches,
- A training room is also available with all the latest technology and modern facilities for smaller groups of up to 25 people,
- A conference room accommodating up to 100 delegates with theatre style seating is also available,
- A women's room is also available for training courses, health or fitness programme but ensuring maximum discretion and privacy,
- The men's room continues to be a success and a positive service,
- A spacious, well equipped community hall is designed for bigger events or functions and can accommodate up to 350 people.

Services, which the centre catered for, were put on hold due to the Government's COVID-19 restrictions during the year April 2020 - March 2021. This continued for the first part of 2021 – 2022 year, with staff returning to work full time towards the end of 2021 and normal services resuming to provide services and facilities for the local community.

Other services, which operate through rental of premises, are also based at the centre:

- a Dental Practice providing dental care provision for the local community (Service provided under Government Covid-19 guidelines)
- HFT (Home Farms Trust) Bradford, since September 2012, provides vocational skills courses & training to people with disabilities (Service provided under Government Covid-19 guidelines)
- Bradford College is providing vocation training courses to local communities resumed activities in September 2021
- Educate First provide a homework study support group (- the Fostering Service provide support for children waiting for adoption ceased due to COVID-19 have resumed activities on limited scale.
- Cardiac rehabilitation services, provided via the NHS, have resumed its services from September 2021 on reduced hours.
- The Race Equality Network (REN) is based at Grange Interlink and has secured public funds to raise community awareness and how to combat COVID-19, as well as providing infra-structure support services to local VCS groups.
- SkillsHouse Community Employment Support - A new project, in partnership with SkillsHouse and the Karmand Centre, started in April 2021 with the main objective of assisting unemployed people back into employment.

Achievements and performance

"A Social Enterprise with its heart in the community..."

Grange Interlink Limited has been in existence since 1980.

All the great facilities at Grange Interlink are available for hire to community groups, companies, and other organisations, whether based in the Bradford District or not. Our standards of service and quality of accommodation are competitively priced and especially attractive to non-profit making organisations with restricted budgets.

At Grange Interlink we always endeavour to focus on Equity and Fairness, that is to say treat everybody equally, according to their needs. User groups currently accessing services and facilities at Grange Interlink include: British, Pakistani, Indian, Bangladeshi, African, Polish, Ukrainian, Bosnian, Middle Eastern, Swedish, Czechoslovakian and Kurds, to name but a few. This list is ever increasing and everybody is welcomed. Our goal is "combining communities with economic success, employment with education and health with recreation". This will be achieved through rebuilding and empowering the local community, through access to better education and training, in a clean, healthy and valued neighbourhood and safer locality. We will continue to fight for the community's rights and develop partnerships for local regeneration.

Grange Interlink Limited

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We are grateful to all of our partners and funding providers for their ongoing support and commitment, as well as local residents for their continued support and encouragement. We are also grateful to all our staff, who continue to make us proud with their enthusiasm and commitment, and the sheer willingness to assist clients and centre users to the best of their ability. Their contribution is recognised and appreciated.

Public Benefit

Grange Interlink carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit to the wider community of Bradford, but in particular the residents of Bradford 7.

The Centre is open from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday, and on average circa 100,000 people per annum avail themselves to its use. Our sports hall, community hall, day centres and training and meeting rooms provide a valuable educational and recreational resource to all our users.

A wide variety of activities are organised and take place from our premises. These activities are regularly monitored and evaluated, with necessary action taken to ensure outcomes/outputs are delivered effectively and on time to those most in need.

Grange Interlink continues to promote the services provided by maintaining contact and working partnerships with other voluntary and public sector agencies / organisations also working in the locality. We continue to raise awareness and promote the benefits of all our projects for the local community.

Examples of projects currently being delivered:

The Centre is open to clients from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday. Male and female sessions are available, with qualified staff available to provide ongoing support, advice and assistance. Health programmes are available and tailored to individual clients' needs. Food diaries are also developed with the clients and necessary action taken to improve wellbeing.

We work closely with other partners such as Sharing Voices, Kala Sangam, Bradford Museums, Mere Yaaday and Citizen Advice Bureau. We have also worked in partnership with Social Services' Community Involvement team to develop a Well Being Café - activities for older people suffering from Alzheimer's, dementia and mental ill health. We continue to develop and deliver supported programmes of socially inclusive activities for residents, including older people to tackle isolation and low self-esteem.

Yorkshire Cricket Foundation are running indoor Cricket events for young people. The Race Equality Network (REN) is based at Grange Interlink and has secured public funds to raise community awareness and how to combat COVID-19.

Regular feedback, monitoring and evaluation are carried out and appropriate actions taken for all activities, where necessary.

The number of people, particularly older people from the Indian Sub-Continent, taking part in physical activity sessions has continued to increase. Many of them encounter significant health inequalities, and the programme of activities developed has proved a 'life-line' to them and it is a significant achievement to continue this engagement and levels of attendance.

The Cardiac Rehabilitation Team continue to run their community-based rehab programmes from the centre.

Financial review

Basis of accounting

The annual financial statements of Grange Interlink Limited are attached to this report. The trustees have complied with SORP 2015 in the preparation of the charity's financial statements. The opportunity has also been taken to review all the organisation's accounting policies to ensure that they continue to be in accordance with the requirements of the new SORP and of the best accounting practice. Whilst the above steps have resulted in enhanced disclosures in the financial statements, it has not been necessary to make any significant amendments to key accounting policies.

Balance sheet

The balance sheet as at 31 March 2022 remains in good shape, ensuring that the charity has the assets required to deliver outstanding services and operations to its beneficial community. Total funds stand at £2,592,634, most of which represents the building - Grange Interlink Community, Health and Leisure Centre.

Reserves policy

In line with the Charity Commission guidelines, the trustees have formulated strategies whereby a minimum level of reserves are maintained to ensure that Grange Interlink Limited can continue to provide for its charitable costs and costs of governance while delivering its services to the local community, having regards to possible fluctuations in both income and expenditure. The trustees also acknowledge that part of the centre generates its own funding from its core activities and services.

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Nevertheless, the trustees have adopted good practice and intend to build on its reserves.

COVID-19 Pandemic

Impact

Covid has had a significant impact upon the operation of the centre, both for services provided and provision of facilities. We have strictly followed government and local council / Public Health requirements / advice and adhered to all restrictions imposed. This has led to ceasing all activities provided, which were mainly face-to-face in order to ensure safety of our staff, volunteers and service users. Our Day Centres were closed immediately as this service was mainly for vulnerable older people, who were considered to be at higher risk of infection. Bradford College and other community groups based at the centre also stopped providing face-to-face services, with some cancelling their long-term bookings.

We were also required to close the sports hall, as the original guidance only permitted a limited number of people able to access the facilities (up to 6 people), which was not suitable for 5-a-side football (requiring 10 people) or any of the other team sports. All wedding bookings were cancelled and full repayments were made.

This had a significant impact on our finances, thereby requiring us to furlough all staff with immediate effect. However, it was agreed that all staff would be paid their full salary, with 80% claimed via the Job Retention Scheme and 20% made up through the Centre's reserves. The Board of Directors, mainly through the Company Secretary, took over the day-to-day management of the centre as and when required (e.g. pay bills / staff salaries / claim furlough / etc.) This was done mainly from home, with the centre fully closed.

The Company Secretary, other Directors and volunteers regularly visit the centre to ensure the building is safe and secure and to check for any delivered mail, although the Post Office were made aware that the centre was closed.

The Board continued to monitor the situation, access any support funds available and endeavour to bring staff back to work as appropriate.

From December 2020, as per Government guidance, some staff were able to return to work, whilst others remained furloughed. In Feb 2021 a further staff member returned to work. The number further rose in April-June 2021. In October 2021 all staff returned to work on their normal working hours

Brexit

Impact

Given the nature of the work undertaken at Grange Interlink, mainly supporting local communities with local issues and providing access to community, health and leisure facilities, it is unlikely that Brexit will have any significant impact upon the operation of the centre or the facilities provided.

Plans for the future

Looking forward to 2022-23 and beyond, Grange Interlink Limited will continue to ensure consistently high standards of services and operations to its community. COVID will undoubtedly continue to have a lasting impact as it will take time to build up trust and confidence for people to access the centre, but we are confident this can be achieved with the appropriate measures being put into place.

The Cost of Living crisis is having a significant impact on the operations of the centre, mainly increasing energy costs, as well as building maintenance and materials cost. In addition, disposable income of our clients has reduced drastically, leading to a drop in bookings. However, we continue to support our local community through subsidised hire and user led services.

Sustainability is crucial to the continued success of the organisation. Local Authorities all over the country are facing huge cuts in their budget, which will have a very significant financial impact on community organisations in delivery of services. Grange Interlink successfully finalised with Bradford Council to extend the lease to 99 year under Community Asset Transfer programme where no site rent is payable. The centre will continue to review its out-goings and human resources. We will continue to generate and raise funds and continue to benefit from a comprehensive range of services that shall include;

- support resource materials made available via the internet,
- training courses, seminars and conferences,
- exhibitions and publications,

as well as the provision of direct community services such as benefits advocacy and referral, training and support in Information and Communications Technology, Drop-In facilities for the elderly, Youth services, Health promotion programmes, activities

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for women and other specialist groups such as those with disabilities and all other activities that further promotes the objectives of the charity.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

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

Statement of trustees' responsibilities

The trustees (who are also directors of Grange Interlink Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

Auditors

Bohorun & Co Ltd have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Mr Y Karolia
Secretary

Date: 6/12/22

Independent Auditor's Report to the Trustees of Grange Interlink Limited

For the year ended 31 March 2022

Opinion

We have audited the financial statements of Grange Interlink Ltd for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matter prescribed by the Companies Act 2006

Independent Auditor's Report to the Trustees of Grange Interlink Limited

For the year ended 31 March 2022

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees'/directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of the 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;

Independent Auditor's Report to the Trustees of Grange Interlink Limited

For the year ended 31 March 2022

- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK, which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;
- identified laws and regulations were communicated within the audit team 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 susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override 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 estimated set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures that 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 any available correspondence with HMRC and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

Grange Interlink Ltd

Independent Auditor's Report to the Trustees of Grange Interlink Limited

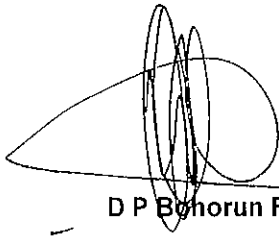
For the year ended 31 March 2022

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



21/12/2022

D P Bohorun FCCA FCA (Senior Statutory Auditor)

For and on behalf of Bohorun & Co Ltd, Statutory Auditor

6 Howley Park Business Village
Morley
Leeds
LS27 0BZ

Grange Interlink Limited
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Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2022

	Note	Unrestricted funds	Restricted funds	Total funds y.e 31 Mar 2022	Total funds y/c 31 Mar 2021
		£	£	£	£
Incoming Resources					
Incoming resources from generating funds:					
Voluntary Income	2	68,415	995,486	1,063,901	294,841
Activities for generating funds	3	96,518	-	96,518	99,629
Activities for generating funds		-	-	-	-
Other incoming resources	4	23,873		23,873	4190
Total incoming Resources		188,805	995,486	1,184,292	398,660
Resources expended					
Costs of generating funds:					
Costs of generating voluntary income	5	393	393	787	806
Charitable activities	6	317,421	341,715	659,136	298,278
Governance costs	7	2,593	2,593	5,186	6,116
Total resources expended		320,407	344,701	665,108	305,200
Net movement in funds		(131,602)	650,785	519,184	93,460
Net incoming/(outgoing) resources for the year/					
Net income/(expenditure) for the year		(131,602)	650,785	519,184	93,460
Total funds brought forward		471,152	1,602,298	2,073,450	1,979,990
Total funds carried forward		339,550	2,253,083	2,592,634	2,073,450

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared. All of the above amounts relate to continuing activities

Grange Interlink Limited
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Balance sheet
as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	12		1,882,960		1,935,801
Current assets					
Debtors	13	32,334		23,162	
Cash at bank and in hand		721,148		232,933	
			<u>753,482</u>	<u>256,095</u>	
Creditors: amounts falling due within one year					
	14	(43,808)		(118,446)	
Net current assets					
			709,674		137,649
Net assets					
			<u>2,592,634</u>		<u>2,073,450</u>
Funds					
	15				
Restricted income funds			2,253,083		1,602,298
Unrestricted income funds			339,550		471,152
Total funds					
			<u>2,592,634</u>		<u>2,073,450</u>

The Balance Sheet continues on the following page.

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Balance sheet (continued)

Trustees' statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by

6/12/22



Y Karolia
Director

Grange Interlink
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Notes to financial statements
for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the provisions set out in the Charities Act 2011. The financial statements have also been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their financial statements in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management

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1.4. Tangible fixed assets and depreciation

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

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	25% reducing balance basis
Motor vehicles	-	25% reducing balance basis

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

2. Voluntary Income

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
	£	£	£	£
Other external funding	68,415	995,486	1,063,901	294,841
	<u>68,415</u>	<u>995,486</u>	<u>1,063,901</u>	<u>294,841</u>

3. Activities for generating funds

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
	£	£	£	£
Functions and other generated income	96,518	-	96,518	99,629
	<u>96,518</u>	<u>-</u>	<u>96,518</u>	<u>99,629</u>

4. Other incoming resources

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
	£	£	£	£
Other income	23,873	-	23,873	4,190
	<u>23,873</u>	<u>-</u>	<u>23,873</u>	<u>4,190</u>

Grange Interlink
(A company limited by guarantee)

5. Cost of Generating voluntary income

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Activity 1 – Lease Rental	393	393	787	806
	<u>393</u>	<u>393</u>	<u>787</u>	<u>806</u>

6. Cost of Charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Centre activities	317,421	341,715	659,136	301,645
	<u>317,421</u>	<u>341,715</u>	<u>659,136</u>	<u>301,645</u>

7. Governance costs

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Auditor Remuneration	1,417	1,417	2,833	2,750
Professional	1,000	1,000	2,000	3,000
Bank Charges & Interest	218	218	436	367
	<u>2,593</u>	<u>2,593</u>	<u>5,186</u>	<u>6,117</u>

8. Analysis of support costs

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Depreciation & Impairment	45,728	21,344	67,072	58,262
	<u>45,728</u>	<u>21,344</u>	<u>67,072</u>	<u>58,262</u>

Grange Interlink
(A company limited by guarantee)

9. Net incoming/(outgoing) resources for the year

	2022	2021
	£	£
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	67,072	58,262
Auditors Remuneration	2,833	2,750

10. Employees

Employment costs	2022	2021
	£	£
Wages and salaries	273,287	113,581
Social security costs	21,459	2,941
Pension costs	-	314
Other costs	250	-
	<u>294,996</u>	<u>116,836</u>

No employee received emoluments of more than £60,000 (2021: None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	Number	Number
	9	10

Grange Interlink
(A company limited by guarantee)

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

12. Tangible fixed assets	Long leasehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	2,761,921	109,264	44,712	2,915,897
Additions	-	14,231	-	14,231
At 31 March 2022	<u>2,761,921</u>	<u>123,495</u>	<u>44,712</u>	<u>2,915,897</u>
Depreciation				
At 1 April 2021	871,084	99,800	9,212	980,096
Charge for the year	55,238	2,959	8,875	67,072
At 31 March 2022	<u>926,322</u>	<u>102,759</u>	<u>18,087</u>	<u>1,047,168</u>
Net book values				
At 31 March 2022	<u>1,835,599</u>	<u>20,736</u>	<u>26,625</u>	<u>1,882,960</u>
At 31 March 2021	<u>1,890,837</u>	<u>9,464</u>	<u>35,500</u>	<u>1,935,801</u>

13. Debtors

	2022 Total	2021 Total
	£	£
Trade debtors	18,497	15,694
Other debtors	6	7,467
VAT Repayable	<u>13,831</u>	<u> </u>
	<u>32,334</u>	<u>23,161</u>

14. Creditors: amounts falling due within one year

	2022 Total	2021 Total
	£	£
Trade Creditors	14,067	7,467
Other taxes and social security	4,285	4,179
Other creditors	1,000	-
Accruals and deferred income	<u>24,456</u>	<u>106,800</u>
	<u>43,808</u>	<u>118,446</u>

Grange Interlink
(A company limited by guarantee)

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	(370,123)	2,253,083	1,882,960
Current assets	753,482	-	753,482
Current liabilities	(43,808)	-	(43,808)
	<u>339,550</u>	<u>2,253,083</u>	<u>2,592,634</u>

16. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At March 2022 £
Unrestricted funds	<u>471,152</u>	<u>188,805</u>	<u>(320,407)</u>	<u>339,550</u>
	<u>471,152</u>	<u>188,805</u>	<u>(320,407)</u>	<u>339,550</u>

Purposes of unrestricted funds

The balance of unrestricted funds at the end of the year is not cash reserves but consist mainly of the capital assets, namely the building.

17. Restricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At March 2022 £
Restricted funds	<u>1,602,298</u>	<u>995,486</u>	<u>(344,701)</u>	<u>2,253,083</u>
	<u>1,602,298</u>	<u>995,486</u>	<u>(344,701)</u>	<u>2,253,083</u>

Company limited by guarantee

Grange Interlink Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Grange Interlink Ltd
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

GRANGE INTERLINK LIMITED

England & Wales - Charity number 1104678

Accounts

Charity number: 1104678
Company number: 04793799

Grange Interlink Limited
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2021

Grange Interlink Limited
(A company limited by guarantee)

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Grange Interlink Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	1104678
Company registration number	04793799
Registered office	Summerfield Road Bradford BD1 1PX
Trustees	Y Karolia J Alam M Bismillah E Collector M Khan T Khan M A Quraishi S Zaman
Secretary	Y Karolia
Chief executive	Imran A Khan
Auditors	Bohorun & Co Ltd t/as Bohoruns 6 Howley Business Park Village Pullan Way Leeds LS27 0BZ
Bankers	Yorkshire Bank Plc 14 Broadway Bradford BD1 1EZ
Solicitors	Hallmark Legal Ltd 9-11 Peckover Street Bradford BD1 5BD

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31st March 2021. The trustees, who are also directors of Grange Interlink Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Reference and administration information

Grange Interlink Limited is a company limited by guarantee under number 04793799 and is also registered with the Charity Commission for England and Wales under number 1104678. The trustees' name, principal place of business and professional advisors of the charity are given on pages 1 - 2.

Organisational structure

Grange Interlink Limited is governed by its constitution documents filed with the Charity Commission for England and Wales. The company is also governed by the memorandum and articles of association filed with the Registrar of Companies from its inception.

By constitution, Grange Interlink Limited must have a minimum of 5 trustees but not exceeding 15. The company has strict guidelines and procedures in the recruitment process of its trustees. To be residents of Bradford 7 and/or have lived or worked in the catchment area, and were an active member of Grange Interlink for a minimum of 10 years, along with special consideration given to skills, knowledge, experience or representation. Furthermore, in adoption of best practice, the trustees are also subject to rotation on their sixth anniversary from the initial appointment date. Appointments take place every other year. To ensure the newly recruited trustees understand and embrace the core values and objects of the charity, only those who have completed two full years of membership are eligible for appointment. The Company Secretary and CEO undertake the induction of new appointed Trustees. Trustees are encouraged to attend appropriate training that will develop and enhance skills to ensure the centre meets the aims and objectives of the organisation.

Governance and management

Policy and strategic decisions are referred to and made by the board of trustees. Decisions are taken according to a majority of votes. In the case of an equality of votes, the chairperson has a second or casting vote. Day to day operational decisions are made by the Chief Executive Officer and his management team.

Risk management

The trustees have identified the major strategic risks to which Grange Interlink Limited is exposed and established controls and actions to mitigate them. Risk assessments are carried out annually and it is company policy to monitor risk assessments and its process.

The trustees take all reasonable steps to moderate and manage the inevitable operational risks along with business and financial risks.

Quality control and formal procedures for authorisation of transactions and projects help minimise internal risks in delivering high quality operations and services. Diversification of funding and activities also mitigates external risks to cashflow and subsequently any concern.

Grange Interlink Limited has also reduced its financial risks by securing some long-term contracts with local organisations and support from grant funders.

Volunteers

The trust encourages local community members with diverse experience and skills to become volunteers, which will benefit the organisation's projects and activities. Currently 60 volunteers actively participate in a range of activities and projects.

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Objectives and activities

Objectives

The principal activities of Grange Interlink Limited continue to be to promote the benefit of the inhabitants of Bradford 7 in particular by liaising, networking, advising, and informing statutory bodies, government, other public and private sector support agencies, industry and commerce, voluntary organisations and inhabitants at all appropriate levels on matters relating to community development in a common effort to advance and provide facilities in the interests of meeting the community's training, educational, employment, business, health, recreational, and leisure needs, with the object of improving the conditions of life for the said inhabitants. This is achieved by providing facilities and services relevant to the needs of the community for the benefit of residents living within the District of Bradford although primary beneficiaries are those residing, working, or carrying out business within the target area in which the facilities and services are located.

Grange Interlink Limited is a purpose-built Community, Health and Leisure Centre in the heart of a deprived inner city community in central Bradford. The areas which immediately surround Grange Interlink Community Centre, i.e. Horton Grange, Manningham and Girdlington are some of the most deprived areas in England and Wales, according to Central Government statistics, where poverty, unemployment, isolation, low levels of income, low educational attainment, poor housing, overcrowding and high mortality rates and ill health are the norm.

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Activities

The activities undertaken and delivered in the Centre to achieve the objectives of Grange Interlink Limited are as follows:

- A sports hall facility for a range of sporting activities, in line with Sport England specifications,
- A multi-faith prayer room is available to all centre users, offering quiet, dignified space for daily prayer or private contemplation,
- A board room fully equipped with computer, internet access, interactive white board, audio visual equipment makes it the ideal venue for board meetings, strategic planning seminars, recruitment or appraisal interviews, sales and marketing briefings and new service or products launches,
- A training room is also available with all the latest technology and modern facilities for smaller groups of up to 25 people,
- A conference room accommodating up to 100 delegates with theatre style seating is also available,
- A women's room is also available for training courses, health or fitness programme but ensuring maximum discretion and privacy,
- The men's room continues to be a success and a positive service,
- A spacious, well equipped community hall is designed for bigger events or functions and can accommodate up to 350 people.

Services, which the centre catered for, were put on hold due to the Government's COVID-19 restrictions during the year April 2020 - March 2021. Covid has had a significant impact upon the operation of the centre, both for services provided and provision of facilities. We have strictly followed government and local council / Public Health requirements / advice and adhered to all restrictions imposed. This has led to ceasing all activities provided, which were mainly face-to-face in order to ensure safety of our staff and service users. Our Day Centres were closed immediately as this service was mainly for vulnerable older people, who were considered to be at higher risk of infection. Bradford College and other community groups based at the centre also stopped providing face-to-face services, with some cancelling their long-term bookings. From December 2020 onward, under Government guidance, the Centre management allowed some staff to resume flexi-working, whilst others continued to be furloughed, to take on some centre activities, managed mainly by trustees and volunteers. More staff returned to work on a flexi basis in February 2021.

Other services, which operate through rental of premises, are also based at the centre:

- a Dental Practice providing dental care provision for the local community (Service provided under Government Covid-19 guide lines)
- HFT (Home Farms Trust) Bradford, since September 2012, provides vocational skills courses & training to people with disabilities (Service provided under Government Covid-19 guide lines)
- Samaa TV - a local Urdu Language Television sub-station based at Grange Interlink (this business has faced considerable financial difficulties)
- Bradford College is providing vocation training courses to local communities (ceased activities)
- Mahadev - a Hindu Cultural Group providing services for the local Hindu community based at the Centre (vacated the premises end of July 2020)
- Educate First provide a homework study support group (Stopped using the Centre premises)
- the Fostering Service provide support for children waiting for adoption (no bookings)
- Cardiac & Pulmonary rehabilitation services are also provided via the NHS(NHS terminated the rental arrangement from 01st Aug 2020)

During this period the trustees and volunteers managed to run Covid-19 related services from the premises, including the provision of food parcels and activity packs for the community.

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Achievements and performance

"A Social Enterprise with its heart in the community..."

Grange Interlink Limited has been in existence since 1980.

All the great facilities at Grange Interlink are available for hire to community groups, companies, and other organisations, whether based in the Bradford District or not. Our standards of service and quality of accommodation are competitively priced and especially attractive to non-profit making organisations with restricted budgets.

At Grange Interlink we always endeavour to focus on Equity and Fairness, that is to say treat everybody equally, according to their needs. User groups currently accessing services and facilities at Grange Interlink include: British, Pakistani, Indian, Bangladeshi, African, Polish, Ukrainian, Bosnian, Middle Eastern, Swedish, Czechoslovakian and Kurds, to name but a few. This list is ever increasing and everybody is welcomed. Our goal is "combining communities with economic success, employment with education and health with recreation". This will be achieved through rebuilding and empowering the local community, through access to better education and training, in a clean, healthy and valued neighbourhood and safer locality. We will continue to fight for the community's rights and develop partnerships for local regeneration.

We are grateful to all of our partners and funding providers for their ongoing support and commitment, as well as local residents for their continued support and encouragement. We are also grateful to all our staff, who continue to make us proud with their enthusiasm and commitment, and the sheer willingness to assist clients and centre users to the best of their ability. Their contribution is recognised and appreciated.

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Public Benefit

Grange Interlink carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities provide benefit to the wider community of Bradford, but in particular the residents of Bradford 7.

The Centre is open from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday, and on average circa 100,000 people per annum avail themselves to its use. Our sports hall, community hall, day centres and training and meeting rooms provide a valuable educational and recreational resource to all our users.

A wide variety of activities are organised and take place from our premises. These activities are regularly monitored and evaluated, with necessary action taken to ensure outcomes/outputs are delivered effectively and on time to those most in need.

Grange Interlink continues to promote the services provided by maintaining contact and working partnerships with other voluntary and public sector agencies / organisations also working in the locality. We continue to raise awareness and promote the benefits of all our projects for the local community.

Examples of projects currently being delivered:

The Centre is open to clients from 9am to 10pm Sunday to Friday and 2pm to 10pm on Saturday. Male and female sessions are available, with qualified staff available to provide ongoing support, advice and assistance. Health programmes are available and tailored to individual clients' needs. Food diaries are also developed with the clients and necessary action taken to improve wellbeing.

We work closely with other partners such as Sharing Voices, Kala Sangam, Bradford Museums, Mere Yaaday and Citizen Advice Bureau. We have also worked in partnership with Social Services' Community Involvement team to develop a Well Being Café - activities for older people suffering from Alzheimer's, dementia and mental ill health. We continue to develop and deliver supported programmes of socially inclusive activities for residents, including older people to tackle isolation and low self-esteem.

The Race Equality Network (REN) is based at Grange Interlink and has secured public funds to raise community awareness and how to combat COVID-19.

Regular feedback, monitoring and evaluation are carried out and appropriate actions taken for all activities, where necessary.

The number of people, particularly older people from the Indian Sub-Continent, taking part in physical activity sessions has continued to increase. Many of them encounter significant health inequalities, and the programme of activities developed has proved a 'life-line' to them and it is a significant achievement to continue this engagement and levels of attendance.

The NHS' Cardiac Rehabilitation and Respiratory Rehabilitation Teams discontinue to run their community based rehab programmes from the centre.

Financial review

Basis of accounting

The annual financial statements of Grange Interlink Limited are attached to this report. The trustees have complied with SORP 2015 in the preparation of the charity's financial statements. The opportunity has also been taken to review all the organisation's accounting policies to ensure that they continue to be in accordance with the requirements of the new SORP and of the best accounting practice. Whilst the above steps have resulted in enhanced disclosures in the financial statements, it has not been necessary to make any significant amendments to key accounting policies.

Balance sheet

The balance sheet as at 31 March 2021 remains in good shape, ensuring that the charity has the assets required to deliver outstanding services and operations to its beneficial community. Total funds stand at £2,073,450, most of which represents the building - Grange Interlink Community, Health and Leisure Centre.

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Reserves policy

In line with the Charity Commission guidelines, the trustees have formulated strategies whereby a minimum level of reserves are maintained to ensure that Grange Interlink Limited can continue to provide for its charitable costs and costs of governance while delivering its services to the local community, having regards to possible fluctuations in both income and expenditure. The trustees also acknowledge that part of the centre generates its own funding from its core activities and services. Nevertheless, the trustees have adopted good practice and intend to build on its reserves.

COVID-19 Pandemic

Covid has had a significant impact upon the operation of the centre, both for services provided and provision of facilities. We have strictly followed government and local council / Public Health requirements / advice and adhered to all restrictions imposed. This has led to ceasing all activities provided, which were mainly face-to-face in order to ensure safety of our staff, volunteers and service users. Our Day Centres were closed immediately as this service was mainly for vulnerable older people, who were considered to be at higher risk of infection. Bradford College and other community groups based at the centre also stopped providing face-to-face services, with some cancelling their long-term bookings.

We were also required to close the sports hall, as the original guidance only permitted a limited number of people able to access the facilities (up to 6 people), which was not suitable for 5-a-side football (requiring 10 people) or any of the other team sports. All wedding bookings were cancelled and full repayments were made.

This had a significant impact on our finances, thereby requiring us to furlough all staff with immediate effect. However, it was agreed that all staff would be paid their full salary, with 80% claimed via the Job Retention Scheme and 20% made up through the Centre's reserves. The Board of Directors, mainly through the Company Secretary, took over the day-to-day management of the centre as and when required (e.g. pay bills / staff salaries / claim furlough / etc.) This was done mainly from home, with the centre fully closed.

The Company Secretary, other Directors and volunteers regularly visit the centre to ensure the building is safe and secure and to check for any delivered mail, although the Post Office were made aware that the centre was closed.

The Board continued to monitor the situation, access any support funds available and endeavour to bring staff back to work as appropriate.

From December 2020, as per Government guidance, some staff were able to return to work, whilst others remained furloughed. In Feb 2021 a further staff members returned to work.

Brexit

Given the nature of the work undertaken at Grange Interlink, mainly supporting local communities with local issues and providing access to community, health and leisure facilities, it is unlikely that Brexit will have any significant impact upon the operation of the centre or the facilities provided.

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Plans for the future

Looking forward to 2021-22 and beyond, Grange Interlink Limited will continue to ensure consistently high standards of services and operations to its community. COVID will undoubtedly continue to have a lasting impact as it will take time to build up trust and confidence for people to access the centre, but we are confident this can be achieved with the appropriate measures being put into place.

Sustainability is crucial to the continued success of the organisation. Local Authorities all over the country are facing huge cuts in their budget, which will have a very significant financial impact on community organisations in delivery of services. Grange Interlink successfully finalised with Bradford Council to extend the lease to 99 year under Community Asset Transfer programme where no site rent is payable. The centre will continue to review its out-goings and human resources. We will continue to generate and raise funds and continue to benefit from a comprehensive range of services that shall include;

- support resource materials made available via the internet,
- training courses, seminars and conferences,
- exhibitions and publications,

as well as the provision of direct community services such as benefits advocacy and referral, training and support in Information and Communications Technology, Drop-In facilities for the elderly, Youth services, Health promotion programmes, activities for women and other specialist groups such as those with disabilities and all other activities that further promotes the objectives of the charity.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

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

Grange Interlink Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also directors of Grange Interlink Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Auditors

Bohorun & Co Ltd t/as Bohoruns have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Y Karolia
Secretary

Grange Interlink Limited
(A company limited by guarantee)

Independent auditor's report to the trustees of Grange Interlink Limited

Opinion

We have audited the financial statements of Grange Interlink Ltd for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Grange Interlink Limited **(A company limited by guarantee)**

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees'/directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on (page 9), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of the 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 charity through discussions with trustees and other management, and from commercial knowledge and experience of the sector;
- We focused on specific laws and regulations in both the UK, which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislations;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit;

Grange Interlink Limited

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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 susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override 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 estimated set out in the accounting policies were indicative of potential bias; and
- Used data analytics to investigate the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures that 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 any available correspondence with HMRC and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

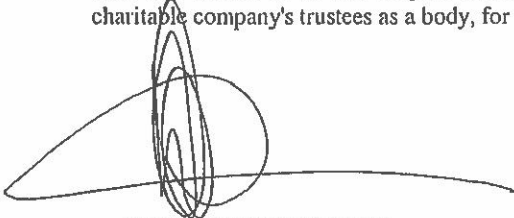
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Use of our report

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



.....
D P Bohorun FCCA FCMI ACIE

For and on behalf of Bohorun & Co Ltd t/as Bohoruns
Chartered Certified Accountants and
Statutory Auditors

6 Howley Business Park Village
Pullan Way
Leeds
LS27 0BZ

16/03/2022

Grange Interlink Limited
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Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	121,433	173,408	294,841	53,259
Activities for generating funds	3	99,629	-	99,629	149,140
Incoming resources from charitable activities	4	-	-	-	748
Other incoming resources	5	4,190	-	4,190	-
Total incoming resources		<u>225,252</u>	<u>173,408</u>	<u>398,660</u>	<u>203,147</u>
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	6	403	403	806	154
Charitable activities	7	131,863	166,415	298,278	248,547
Governance costs	9	3,058	3,058	6,116	2,818
Total resources expended		<u>135,324</u>	<u>169,876</u>	<u>305,200</u>	<u>251,519</u>
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year		89,928	3,532	93,460	(48,372)
Total funds brought forward		<u>381,224</u>	<u>1,598,766</u>	<u>1,979,990</u>	<u>2,028,361</u>
Total funds carried forward	16/17	<u>471,152</u>	<u>1,602,298</u>	<u>2,073,450</u>	<u>1,979,989</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 16 to 22 form an integral part of these financial statements.

Grange Interlink Limited
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Balance sheet
as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,935,801		1,949,982
Current assets					
Debtors	16	23,162		55,110	
Cash at bank and in hand		232,933		45,966	
		256,095		101,076	
Creditors: amounts falling due within one year	17	(118,446)		(71,068)	
Net current assets			137,649		30,008
Net assets			2,073,450		1,979,990
Funds	18				
Restricted income funds			1,602,298		1,598,766
Unrestricted income funds			471,152		381,224
Total funds			2,073,450		1,979,990

The financial statements were approved by the board and signed on its behalf by



Date: 15.3.22

Y Karolia
Director

The notes on pages 16 to 22 form an integral part of these financial statements.

Grange Interlink Limited
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Notes to financial statements
for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the provisions set out in the Charities Act 2011. The financial statements have also been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their financial statements in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

1.3. Resources expended

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

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Notes to financial statements
for the year ended 31 March 2021

1.4. Tangible fixed assets and depreciation

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

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	25% reducing balance basis
Motor vehicles	-	25% reducing balance basis

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Other external funding	121,433	173,408	294,841	53,259
	<u>121,433</u>	<u>173,408</u>	<u>294,841</u>	<u>53,259</u>

3. Activities for generating funds

	Unrestricted funds £	2021 Total £	2020 Total £
Functions and other generated income	99,629	99,629	149,140
	<u>99,629</u>	<u>99,629</u>	<u>149,140</u>

4. Incoming resources from charitable activities

	2021 Total £	2020 Total £
Sales from vending machine	-	748
	<u>-</u>	<u>748</u>

Grange Interlink Limited
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Notes to financial statements
for the year ended 31 March 2021

5. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Other income	4,190	4,190	-
	<u>4,190</u>	<u>4,190</u>	<u>-</u>

6. Cost of generating voluntary income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Activity 1	403	403	806	154
	<u>403</u>	<u>403</u>	<u>806</u>	<u>154</u>

7. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Centre activities	131,863	166,415	298,280	248,547
	<u>131,863</u>	<u>166,415</u>	<u>298,280</u>	<u>248,547</u>

8. Costs of charitable activities - by activity

	Activities undertaken directly £	Grant funding activities £	Support costs £	2021 Total £	2020 Total £
Centre activities	188,165	51,853	58,262	298,280	248,546
	<u>188,165</u>	<u>51,853</u>	<u>58,262</u>	<u>298,280</u>	<u>248,546</u>

Grange Interlink Limited
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Notes to financial statements
for the year ended 31 March 2021

9. Governance costs

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Auditor remuneration	1,375	1,375	2,750	2,700
Professional - Other	1,500	1,500	3,000	-
Bank charges and interest	183	183	367	118
	<u>3,058</u>	<u>3,058</u>	<u>6,117</u>	<u>2,818</u>

10. Analysis of support costs

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Depreciation and impairment	11,703	46,559	58,262	56,443
	<u>11,703</u>	<u>46,559</u>	<u>58,262</u>	<u>56,443</u>

11. Net incoming/(outgoing) resources for the year

	2021 £	2020 £
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	58,262	56,443
Auditors' remuneration	2,750	2,700
	<u>61,012</u>	<u>63,143</u>

Grange Interlink Limited
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Notes to financial statements
for the year ended 31 March 2021

12. Employees

Employment costs	2021	2020
	£	£
Wages and salaries	113,581	121,222
Social security costs	2,941	1,680
Other post retirement benefits	314	750
	<u>116,836</u>	<u>123,652</u>

No employee received emoluments of more than £60,000 (2020 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
	Number	Number
Project management and administration	<u>10</u>	<u>10</u>

No trustees were paid remuneration or expenses in the year (31 March 2020 : None).

14. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Grange Interlink Limited
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Notes to financial statements
for the year ended 31 March 2021

15. Tangible fixed assets	Long leasehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	2,761,921	101,895	8,000	2,871,816
Additions	-	7,369	36,712	44,081
At 31 March 2021	<u>2,761,921</u>	<u>109,264</u>	<u>44,712</u>	<u>2,915,897</u>
Depreciation				
At 1 April 2020	815,846	98,438	7,550	921,834
Charge for the year	55,238	1,362	1,662	58,262
At 31 March 2021	<u>871,084</u>	<u>99,800</u>	<u>9,212</u>	<u>980,096</u>
Net book values				
At 31 March 2021	<u>1,890,837</u>	<u>9,464</u>	<u>35,500</u>	<u>1,935,801</u>
At 31 March 2020	<u>1,946,075</u>	<u>3,457</u>	<u>450</u>	<u>1,949,982</u>

16. Debtors	2021	2020
	£	£
Trade debtors	15,694	46,942
Other debtors	7,467	8,168
	<u>23,161</u>	<u>55,110</u>

17. Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	7,467	13,217
Other taxes and social security	4,179	2,747
Other creditors	-	304
Accruals and deferred income	106,800	54,800
	<u>118,446</u>	<u>71,068</u>

Grange Interlink Limited
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Notes to financial statements
for the year ended 31 March 2021

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	333,503	1,602,298	1,935,801
Current assets	256,095	-	256,095
Current liabilities	(118,446)	-	(118,446)
	<u>471,152</u>	<u>1,602,298</u>	<u>2,073,450</u>

19. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Unrestricted funds	<u>381,224</u>	<u>225,252</u>	<u>(135,324)</u>	<u>471,152</u>

Purposes of unrestricted funds

The balance of unrestricted funds at the end of the year is not cash reserves but consist mainly of the capital assets, namely the building.

20. Restricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Restricted funds	<u>1,598,766</u>	<u>173,408</u>	<u>(169,876)</u>	<u>1,602,298</u>

21. Company limited by guarantee

Grange Interlink Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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The following pages do not form part of the statutory accounts.

