

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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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

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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

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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.

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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

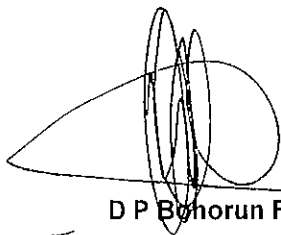
For the year ended 31 March 2022

- 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**

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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/e 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					
Net incoming/(outgoing) resources for the year/		(131,602)	650,785	519,184	93,460
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

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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	<u>(43,808)</u>		<u>(118,446)</u>	
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

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>

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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>

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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

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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>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>

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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	<u>(43,808)</u>	<u>-</u>	<u>(43,808)</u>
	<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.

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