

6326565

COMPANY REGISTRATION NUMBER:

BRADFORD HATE CRIME ALLIANCE

Company Limited by Guarantee

Unaudited financial statements

31 March 2023

M W DENTON

Chartered accountants
29 Devonshire Street
Keighley
West Yorkshire
BD21 2BH

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Financial statements

Year ended 31 March 2023

| Contents | Page |
|--|-------------|
| Director's report | 11 |
| Income statement | 22 |
| Statement of financial position | 33 |
| Notes to the financial statements | 44 |
| The following pages do not form part of the financial statements | |
| Chartered accountant's report to the director on the preparation of the unaudited statutory financial statements | 99 |
| Detailed income statement | 1010 |
| Notes to the detailed income statement | 1111 |

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Director's report

Year ended 31 March 2023

The director presents his report and the unaudited financial statements of the company for the year ended 31 March 2023.

Director

The director who served the company during the year was as follows:

C Dacres

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 20 March 2024 and signed on behalf of the board by:

C Dacres
Director

Registered office:
89 Park Road
Bradford
West Yorkshire
BD5 0SW

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Income statement

Year ended 31 March 2023

| | Note | 2023 £ | 2022 £ |
|--|----------|----------------|-----------|
| Turnover | | 132,506 | 114,322 |
| Cost of sales | | (4,777) | (44,350) |
| Gross profit | | 127,729 | 69,972 |
| Administrative expenses | | (132,947) | (97,807) |
| Operating loss | | (5,218) | (27,835) |
| Other interest receivable and similar income | | – | 14 |
| Loss before taxation | 6 | (5,218) | (27,821) |
| Tax on loss | | – | – |
| Loss for the financial year | | (5,218) | (27,821) |

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the year as set out above.

The notes on page47474 form part of these financial statements.

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Statement of financial position *(continued)*

31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 7 | 8,861 | 8,360 |
| Current assets | | | |
| Cash at bank and in hand | | 122,814 | 108,314 |
| Creditors: Amounts falling due within one year | 8 | (22,860) | (2,641) |
| Net current assets | | 99,954 | 105,673 |
| Total assets less current liabilities | | 108,815 | 114,033 |
| Net assets | | 108,815 | 114,033 |
| Capital and reserves | | | |
| Profit and loss account | | 108,815 | 114,033 |
| Members funds | | 108,815 | 114,033 |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 20 March 2024, and are signed on behalf of the board by:

C Dacres
Director

Company registration number: 6326565

The notes on page 47-74 form part of these financial statements.

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Notes to the financial statements

Year ended 31 March 2023

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 89 Park Road, Bradford, West Yorkshire, BD5 0SW.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

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 profit or loss.

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

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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:

Fixtures and fittings - 15% 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 company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Company limited by guarantee

No shares have been issued, the company is limited by guarantee by the members

5. Employee numbers

The average number of persons employed by the company during the year amounted to 5 (2022: 5).

6. Profit before taxation

Profit before taxation is stated after charging:

| | 2023 | 2022 |
|---------------------------------|-------|-------|
| | £ | £ |
| Depreciation of tangible assets | 2,954 | 2,443 |
| | = | = |

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Notes to the financial statements *(continued)*

Year ended 31 March 2023

7. Tangible assets

| | Fixtures and fittings £ |
|-------------------------|----------------------------|
| Cost | |
| At 1 April 2022 | 12,830 |
| Additions | 3,455 |
| At 31 March 2023 | 16,285 |
| Depreciation | |
| At 1 April 2022 | 4,470 |
| Charge for the year | 2,954 |
| At 31 March 2023 | 7,424 |
| Carrying amount | |
| At 31 March 2023 | 8,861 |
| At 31 March 2022 | 8,360 |

8. Creditors: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|---------------|--------------|
| Trade creditors | – | 2,641 |
| Other creditors | 22,860 | – |
| | 22,860 | 2,641 |

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Management information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

BRADFORD HATE CRIME ALLIANCE

COMPANY LIMITED BY GUARANTEE

Chartered accountant's report to the director on the preparation of the unaudited statutory financial statements of Bradford Hate Crime Alliance

Year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Bradford Hate Crime Alliance for the year ended 31 March 2023, which comprise the income statement, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

My work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation.

M W DENTON
Chartered accountants

29 Devonshire Street
Keighley
West Yorkshire
BD21 2BH

20 March 2024

BRADFORD HATE CRIME ALLIANCE

Detailed income statement

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Turnover | | |
| Donations | 132,506 | 114,322 |
| Cost of sales | | |
| Purchases | 4,777 | 44,350 |
| Gross profit | 127,729 | 69,972 |
| Overheads | | |
| Administrative expenses | | |
| Rent | 2,600 | 1,950 |
| Insurance | – | 665 |
| Repairs and maintenance (allowable) | – | 4,139 |
| Wages and salaries | 56,085 | 76,373 |
| Motor expenses | 429 | 1,322 |
| Telephone | 1,114 | 1,713 |
| Printing postage and stationery | 13,324 | 901 |
| Sundry expenses | 1,771 | 6,118 |
| Donations & subscriptions | 43,134 | – |
| Advertising | 1,476 | 2,142 |
| Bank charges | – | 15 |
| Legal and professional fees (allowable) | 10,060 | 26 |
| Depreciation of tangible assets | 2,954 | 2,443 |
| | 132,947 | 97,807 |
| Operating loss | (5,218) | (27,835) |
| Other interest receivable and similar income | – | 14 |
| Loss before taxation | (5,218) | (27,821) |

BRADFORD HATE CRIME ALLIANCE

Notes to the detailed income statement

Year ended 31 March 2023

| | 2023 | 2022 |
|---|------|------|
| | £ | £ |
| Other interest receivable and similar income | | |
| Interest on cash and cash equivalents | — | 14 |