

Bradford & District Senior Power

Charity number 1129877

A company limited by guarantee number 06338089

Annual Report and Financial Statements for the year ended 31 March 2023



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Bradford & District Senior Power

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Bradford & District Senior Power

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Bernard Lewis	Chair	
Jean Walker		Resigned 7 April 2023
Christine Watkin		
Greg Lucas		
Hannah Dowler		Appointed 25 January 2023
Charity number	1129877	Registered in England and Wales
Company number	06338089	Registered in England and Wales
Registered and principal address	Bankers	
7 John Street	Yorkshire Bank plc	
Bradford	1 Westgate	
BD1 3JS	Shipley	
	Bradford BD18 3SD	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 8 August 2007. It is governed by a memorandum and articles of association as amended by special resolution on 22 May 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

To promote the relief of older people in any manner which now or hereafter may be deemed by law to be charitable in and around the metropolitan district of Bradford.

Bradford & District Senior Power

Trustees' report (continued) for the year ended 31 March 2023

The charity's main activities

Providing older peoples' events to combat loneliness, providing advice to older people when requested, producing quarterly newsletters to keep our members in touch and provide them with useful information.

Public benefit statement

In setting our objectives and planning our activities the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to working together with older people, their families and carers.

Achievements and performance

During the year Covid was still having an impact on our services. It continued to be difficult to get people to leave their homes and attend the various activities & cafes that we run at BDSP.

We run two programmes across the city centre Hub in John Street Bradford, and the Tuesday Club at St Marys Wyke. Since April 2023 we have also begun running a monthly Dementia Friendly cafe at St Marys Wyke.

We are continuing to find the need for telephone befriending and group befriending activities, especially since the Covid pandemic.

We can see an increase in attendances since the Covid pandemic, but now with Covid transmissions increasing it may become difficult again to maintain the numbers.

People are feeling unsure and worried about the ongoing Covid pandemic. We feel positive about the future of BDSP, we are looking forward to new opportunities to grow and prosper with the support of all our staff, trustees and volunteers.

Financial review

The net expenditure for the year was £20,647, including net expenditure of £15,349 on unrestricted funds and net expenditure of £5,298 on restricted funds.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.'

We have already secured grant income for the coming year and continue to explore new opportunities to expand the support and work undertaken.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £26,025.

The trustees seek to maintain 'adequate reserves' so as to ensure that all reasonable day-to-day running costs can be met as and when they fall due, recognising the basic financial principle that the Board of trustees is responsible for ensuring that the solvency of the charity is maintained. 'Adequate Reserves' is deemed to be sufficient funding for six months of normal expenditure.

Bradford & District Senior Power Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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;
- prepare the accounts on a 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 to enable them to ensure that the financial accounts 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 21/11/2023

Bernard Lewis (Trustee)

Bradford & District Senior Power

Independent examiner's report to the trustees of Bradford & District Senior Power

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

22/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford & District Senior Power
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	712	41,207	41,919	90,768
Fees		4,679	-	4,679	2,439
Other income		272	-	272	83
Bank interest		1,009	-	1,009	168
Staff secondment		13,205	-	13,205	-
Total income		19,877	41,207	61,084	93,458
Expenditure on:					
Salaries and NI	(3)	21,645	13,755	35,400	36,166
Payroll charges		301	-	301	387
Sessional workers		7,207	15,518	22,725	28,412
Volunteer travel and expenses		256	250	506	818
Rent and rates		405	2,496	2,901	1,574
Utilities, phone and internet		1,226	589	1,815	1,314
Printing, postage and stationery		-	149	149	613
Events and activities		59	3,006	3,065	7,177
Equipment		81	1,015	1,096	1,507
Insurance		546	-	546	474
Independent examination		871	-	871	600
Other professional fees		2,034	3,189	5,223	16,127
Repairs, cleaning and maintenance		29	22	51	5
Bank charges		203	-	203	205
Depreciation		184	-	184	183
Sundry expenditure		179	36	215	1,142
Grant payments		-	6,480	6,480	-
Total expenditure		35,226	46,505	81,731	96,704
Net (expenditure)		(15,349)	(5,298)	(20,647)	(3,246)
Fund balances brought forward		41,374	53,099	94,473	97,719
Fund balances carried forward	(4)	26,025	47,801	73,826	94,473

All incoming resources and resources expended derive from continuing activities.

Bradford & District Senior Power
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) -	-	-	184
Total fixed assets	-	-	-	184
Current assets				
Debtors and prepayments	(6) 745	-	745	9,337
Cash at bank and in hand	(7) 27,208	48,470	75,678	89,595
Total current assets	27,953	48,470	76,423	98,932
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,928	669	2,597	4,643
Total current liabilities	1,928	669	2,597	4,643
Net assets	26,025	47,801	73,826	94,473
Funds				
Unrestricted funds	26,025	-	26,025	41,374
Restricted funds	-	47,801	47,801	53,099
Total funds	26,025	47,801	73,826	94,473
	-	-	-	

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21/11/2023

Bernard Lewis (Trustee)

Bradford & District Senior Power

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office and computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bradford & District Senior Power
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	-	11,998	11,998	22,259
Groundwork UK	-	2,959	2,959	19,100
Sutton Centre	-	1,250	1,250	-
The Leap Bradford	-	25,000	25,000	-
Bradford Comm. Empowerment Network (CNET)	-	-	-	10,000
Bradford VCS Alliance	-	-	-	2,250
National Lottery Community Fund (NLCF)	-	-	-	11,909
Postcode Neighbourhood Trust	-	-	-	19,926
Royds Community Association	-	-	-	2,500
Sir George Martin Trust	-	-	-	2,000
Other donations	712	-	712	824
	<u>712</u>	<u>41,207</u>	<u>41,919</u>	<u>90,768</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	34,654	35,432
Social security costs	3,198	2,895
Employment allowance	(3,198)	(2,895)
Pensions	746	734
	<u>35,400</u>	<u>36,166</u>

The average number of employees during the year was 1.5, being an average of 1.2 full time equivalent (2022: 1.7, 1.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	746	734

Bradford & District Senior Power
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Aspire I	713	-	149	-	564
Lord Mayors Appeal	30,925	-	-	-	30,925
ABCD- Men Move	229	-	229	-	-
Groundworks	-	2,959	2,959	-	-
Transformation Fund	664	-	664	-	-
Omicron Grant	5,339	-	5,339	-	-
Local Connect Fund	1,103	-	1,103	-	-
Postcode Lottery	4,464	-	4,464	-	-
Community Chest	250	-	250	-	-
BMDC Tasty Chewsday	-	10,498	10,498	-	-
Sir George Martin Trust	632	-	632	-	-
Christmas Cuppas	393	-	224	-	169
Development Funding	3,387	-	3,387	-	-
The Leap Bradford	-	25,000	11,018	-	13,982
CNET - Deja Brew	5,000	-	5,000	-	-
BMDC - St Marys	-	1,500	589	-	911
Sutton Centre - Exercise	-	1,250	-	-	1,250
	<u>53,099</u>	<u>41,207</u>	<u>46,505</u>	<u>-</u>	<u>47,801</u>

Fund name

Aspire I

Lord Mayors Appeal

ABCD- Men Move

Groundworks

Transformation Fund

Omicron Grant

Local Connect Fund

Postcode Lottery

Community Chest

BMDC Tasty Chewsday

Sir George Martin Trust

Christmas Cuppas

Development Funding

The Leap Bradford

CNET - Deja Brew

BMDC - St Marys

Sutton Centre - Exercise

Purpose of restriction

To support the publicity of the charity.

To be used for equipment in the Bradford People's Centre.

To support groups for older men.

Towards helping the over 55's get back into work.

For repairs and to buy equipment to replace items damaged by flooding.

Towards Motivational Monday, Tasty Chewsday, Crafternoon Tea and New Horizons projects.

Towards the Crafternoon tea project.

To provide and deliver Crafternoon tea to elderly local residents.

To buy equipment.

To provide food and activities on Tuesdays.

To cover the rent of premises for Tasty Chewsday.

To run sessions to provide refreshments and Christmas treats to our elderly centre users.

Towards business development support costs.

Towards engagement with community groups pursuing art based activities across Bradford.

To provide structured physical and mental exercise to over 60's to aid mental health issues.

Used to support elderly activities at St Marys.

To provide exercise activities for service users.

Bradford & District Senior Power
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 1 April 2022	550	550
At 31 March 2023	550	550
<u>Depreciation</u>		
At 1 April 2022	366	366
Charge for year	184	184
At 31 March 2023	550	550
<u>Net book value</u>		
At 31 March 2023	-	-
At 31 March 2022	184	184

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	-	8,622
Prepayments	261	253
Other debtors	484	462
	<u>745</u>	<u>9,337</u>

7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	75,665	89,576
Cash in hand	13	19
	<u>75,678</u>	<u>89,595</u>

8 Creditors and accruals

	2023	2022
	£	£
Creditors	1,739	4,043
Accruals	858	600
	<u>2,597</u>	<u>4,643</u>

9 Related party transactions

Trustee expenses

During the year 1 trustees were paid a total of £32 in respect of travel (previous year: 2 trustees and £35).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other transactions with trustees or related parties

			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Hannah Dowler	Trustee	Freelance cooking services	468	-
			<u>468</u>	<u>-</u>

Bradford & District Senior Power
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	712	4,641	41,207	86,127	41,919	90,768
Fees	4,679	2,439	-	-	4,679	2,439
Other income	272	83	-	-	272	83
Bank interest	1,009	168	-	-	1,009	168
Staff secondment	13,205	-	-	-	13,205	-
Total income	19,877	7,331	41,207	86,127	61,084	93,458
Expenditure						
Salaries and NI	21,645	803	13,755	35,363	35,400	36,166
Payroll charges	301	387	-	-	301	387
Sessional workers	7,207	12,746	15,518	15,666	22,725	28,412
Volunteer travel and expenses	256	62	250	756	506	818
Rent and rates	405	206	2,496	1,368	2,901	1,574
Utilities, phone and internet	1,226	1,242	589	72	1,815	1,314
Printing, postage and stationery	-	-	149	613	149	613
Events and activities	59	416	3,006	6,761	3,065	7,177
Equipment	81	46	1,015	1,461	1,096	1,507
Insurance	546	474	-	-	546	474
Independent examination	871	600	-	-	871	600
Other professional fees	2,034	2,717	3,189	13,410	5,223	16,127
Repairs, cleaning and maintenance	29	5	22	-	51	5
Bank charges	203	205	-	-	203	205
Depreciation	184	183	-	-	184	183
Sundry expenditure	179	473	36	669	215	1,142
Grant payments	-	-	6,480	-	6,480	-
Total expenditure	35,226	20,565	46,505	76,139	81,731	96,704
Net income / (expenditure)	(15,349)	(13,234)	(5,298)	9,988	(20,647)	(3,246)
Fund balances brought forward	41,374	54,608	53,099	43,111	94,473	97,719
Fund balances carried forward	26,025	41,374	47,801	53,099	73,826	94,473