

BAILDON COMMUNITY LINK

England & Wales · Charity number 1134980

Details

Status	Registered
Legal form	Charitable company
Company number	03387537
Registered	2010-03-17
Register	View on the Charity Commission register

Contact

Address	Baildon Community Link 35 Cliffe Avenue Baildon Shipley BD17 6NX
Phone	01274588681
Email	baildon.link@btinternet.com

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF BAILDON IN WEST YORKSHIRE (BY WHICH PLACE NAME IS INCLUDED BOTH THE BAILDON WARD OF THE CITY OF BRADFORD METROPOLITAN DISTRICT AND THE AREA OF BAILDON PARISH COUNCIL) AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: Baildon Link will identify the collective and individual needs of the members of the community, explore potential responses to those needs, decide on the most appropriate responses by taking or facilitating action to meet those needs.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** BAILDON IN WEST YORKSHIRE
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,971	£108,243	-	-
2024-03-31	£110,161	£121,348	-	-
2023-03-31	£95,556	£118,302	-	-
2022-03-31	£108,605	£107,931	-	-
2021-03-31	£103,928	£89,340	-	-

Trustees

Name	Role	Appointed
Claire Ruth Coles	Chair	2026-03-11
Carolyn Margaret Hargreaves		2023-05-10
Jeffrey Garside Thompson		2021-02-25
Stewart Turner		2025-05-07
Torge Steffen		2026-03-11

Accounts

Baildon Community Link

Charity number 1134980

A company limited by guarantee number 03387537

Annual Report and Financial Statements **for the year ended 31 March 2025**



Baildon Community Link

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Baildon Community Link

Trustees' report for the year ended 31 March 2025

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
Stewart Turner		Appointed 7 May 2025
Dorothy Armour		Appointed 7 May 2025
Deborah Blue		Appointed 7 May 2025
Torge Steffen		Appointed 11 March 2026
Claire Coles		Appointed 11 March 2026
Jeffrey Thompson		Resigned 12 June 2025
Roger Armstrong		Resigned 12 June 2025
Carolyn Hargreaves		Resigned 12 June 2025
John Briggs		Resigned 10 April 2025
Paul Vaughan		Appointed 19 August 2024
		Resigned 18 November 2024

Charity number 1134980 Registered in England and Wales

Company number 03387537 Registered in England and Wales

Registered and principal address	Bankers
35 Cliffe Avenue	Santander UK plc
Baildon	Bootle
Shipley	Merseyside
BD17 6NX	L30 4GB

Independent examiner

Alan Dodd FCCA

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 17 June 1997. It is governed by a memorandum and articles of association amended by special resolution dated 25 November 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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To promote for the benefit of the inhabitants of Baildon in West Yorkshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the conditions of the said inhabitants.

The charity's main activities

The main activity is running a community centre.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of facilities for recreation and leisure time.

Achievements and performance

Activities provided include a community café, youth club for both juniors and seniors alongside detached youth work, a film club, prize bingo afternoon, social activities and craft activities. We also hire the facilities for other groups to use who offer a wide array of activities also and we have been a warm and welcoming space for local residents this year.

Financial review

The net income for the year was £5,728, including net income of £1,977 on unrestricted funds and net income of £3,751 on restricted funds after transfers.

Reserves policy

Baildon Community Link has adopted a formal reserves policy which is to have a running costs reserve to enable us to continue to provide core services for between 6 and 9 months, if funding for key activities should cease.

Baildon Community Link has a running costs reserve, which enables us to continue to provide core services for approximately 6 months, if funding for key activities should cease. This meets the requirements of our reserves policy. The trustees have earmarked sufficient funds (£22,000) to cover legal redundancy requirements and other financial liabilities as agreed by the trustees and the 6 month target is sufficient to cover this.

The charity's free reserves, excluding fixed assets, at the year end were £83,104.

This figure includes designated funds as follows - In May 2022, the trustees designated £10,000 towards staff training and support costs, and the unspent balance of £400 was transferred back into general unrestricted funds at the year end. A further £10,000 was designated in the previous year as an emergency fund to cover unexpected repairs and technology costs, and it is planned to utilise this during the next two years on essential building works.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2025

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 11/3/2026

Torge Steffen (Trustee)

Baildon Community Link

Independent examiner's report to the trustees of Baildon Community Link

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 6 to 13.

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.

Alan Dodd FCCA

14/3/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Baildon Community Link
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	18,654	46,660	65,314	67,825
Room hire and sessional fees		29,250	-	29,250	26,468
Fundraising		858	-	858	872
Clients' contributions		5,173	-	5,173	5,409
Kitchen income		-	5,708	5,708	4,551
Feed in tariff		4,566	-	4,566	4,039
Sundry income		157	-	157	358
Bank interest		2,545	-	2,545	639
Insurance receipt		400	-	400	-
Total income		61,603	52,368	113,971	110,161
Expenditure on:					
Salaries, NIC and pensions	(3)	59,791	17,106	76,897	79,397
Payroll costs		712	454	1,166	1,254
Travel and transport		-	3	3	75
Training and volunteers expenses		125	325	450	3,519
Rates		362	-	362	371
Utilities		8,333	-	8,333	9,151
Insurance		3,044	-	3,044	2,784
Repairs and maintenance		3,297	715	4,012	4,414
Office costs		2,794	67	2,861	2,035
Equipment and materials		182	932	1,114	4,345
Subscriptions and membership		-	-	-	-
Activities and Day Centre costs		487	442	929	1,845
Youth activities		-	1,574	1,574	943
Sessional costs		500	-	500	2,560
Kitchen costs		75	3,926	4,001	3,721
Independent examination		990	-	990	990
Professional fees		534	-	534	1,466
Sundries		10	61	71	1,432
Depreciation		1,402	-	1,402	1,046
Total expenditure		82,638	25,605	108,243	121,348
Net income / (expenditure)		(21,035)	26,763	5,728	(11,187)
Transfers between funds		23,012	(23,012)	-	-
Net movement in funds		1,977	3,751	5,728	(11,187)
Fund balances brought forward		83,597	2,174	85,771	96,958
Fund balances carried forward	(4)	85,574	5,925	91,499	85,771

All incoming resources and resources expended derive from continuing activities.

Baildon Community Link
Balance sheet
as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	2,470	-	2,470	2,094
Total fixed assets		<u>2,470</u>	<u>-</u>	<u>2,470</u>	<u>2,094</u>
Current assets					
Debtors and prepayments	(6)	6,589	-	6,589	3,590
Cash at bank and in hand	(7)	78,244	5,925	84,169	81,986
Total current assets		<u>84,833</u>	<u>5,925</u>	<u>90,758</u>	<u>85,576</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	1,729	-	1,729	1,899
Total current liabilities		<u>1,729</u>	<u>-</u>	<u>1,729</u>	<u>1,899</u>
Net current assets / (liabilities)		<u>83,104</u>	<u>5,925</u>	<u>89,029</u>	<u>83,677</u>
Net assets		<u>85,574</u>	<u>5,925</u>	<u>91,499</u>	<u>85,771</u>
Funds					
Unrestricted funds					
General unrestricted funds		75,574	-	75,574	72,697
Designated funds	(9)	10,000	-	10,000	10,900
Unrestricted funds		<u>85,574</u>	<u>-</u>	<u>85,574</u>	<u>83,597</u>
Restricted funds		<u>-</u>	<u>5,925</u>	<u>5,925</u>	<u>2,174</u>
Total funds		<u>85,574</u>	<u>5,925</u>	<u>91,499</u>	<u>85,771</u>

For the year ending 31 March 2025 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 11/3/2026

Torge Steffen (Trustee)

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2025

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 £1,000 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:

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.

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Bradford Metropolitan District Council (BDMC)	6,240	22,187	28,427	31,583
Baildon Town Council (BTC)	10,000	20,000	30,000	30,700
Co-operative	-	4,473	4,473	2,911
Other donations	2,414		2,414	2,631
	<u>18,654</u>	<u>46,660</u>	<u>65,314</u>	<u>67,825</u>

3 Staff costs and numbers	2025 £	2024 £
Gross salaries	72,168	74,903
Social security costs	4,456	4,215
Employment allowance	(4,456)	(4,215)
Pensions	4,729	4,494
	<u>76,897</u>	<u>79,397</u>

The average number of employees during the year was 7.4, being an average of 2.4 full time equivalent (2024: 8.4, 2.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	4,729	4,494

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community café	-	15,977	8,570	(7,407)	-
Elderly Day Care	-	11,918	6,584	(5,334)	-
Co-operative	2,174	4,473	1,341	(1,778)	3,528
Youth Commissioning	-	20,000	9,110	(8,493)	2,397
	<u>2,174</u>	<u>52,368</u>	<u>25,605</u>	<u>(23,012)</u>	<u>5,925</u>

Fund name	Purpose of restriction
Community café	For health and wellbeing activities and the café
Elderly Day Care	For provision of elderly day care
Co-operative	For youth equipment and resources. The transfer relates to the cost of equipment capitalised, for the general use of the charity.
Youth Commissioning	To run junior and senior youth clubs

Transfers

Other transfers relate to overhead costs, incurred by the centre, as agreed with the funder.

Baildon Community Link
Notes to the accounts continued
for the year ended 31 March 2025

5 Tangible assets	Equipment	Total
<u>Cost</u>	£	£
At 1 April 2024	5,232	5,232
Additions	1,778	1,778
At 31 March 2025	<u>7,010</u>	<u>7,010</u>
<u>Depreciation</u>		
At 1 April 2024	3,138	3,138
Charge for year	1,402	1,402
At 31 March 2025	<u>4,540</u>	<u>4,540</u>
<u>Net book value</u>		
At 31 March 2025	<u>2,470</u>	<u>2,470</u>
At 31 March 2024	<u>2,094</u>	<u>2,094</u>
6 Debtors and prepayments	2025	2024
	£	£
Debtors	5,522	3,183
Prepayments	163	147
Other debtors	904	260
	<u>6,589</u>	<u>3,590</u>
7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	83,330	80,817
Cash in hand	839	1,169
	<u>84,169</u>	<u>81,986</u>
8 Creditors and accruals	2025	2024
	£	£
Accruals	990	990
Other creditors	739	909
	<u>1,729</u>	<u>1,899</u>

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2025

9 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Repairs and IT reserve	10,000	-	-	-	10,000
Training and support	900	-	500	(400)	-
	<u>10,900</u>	<u>-</u>	<u>500</u>	<u>(400)</u>	<u>10,000</u>

Fund name	Reason for designation
Repairs and IT reserve	Emergency fund to cover unexpected repairs and technology costs.
Training and support	Towards staff training and support costs, the unspent balance being transferred to general unrestricted funds.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £43,820 (previous year: £42,256).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	302	302
In the second to fifth years inclusive	<u>201</u>	<u>504</u>
	<u>503</u>	<u>806</u>

Land and buildings at Cliffe Avenue, Baildon, West Yorkshire are leased to Baildon Community Link for use as a community centre; the lease is for a period of twenty years starting 31 January 2011. The landlord, City of Bradford Metropolitan District Council, charges a peppercorn rent and no monies have been charged to the Statement of Financial Activities in this financial year. The Big Lottery Fund holds a charge, value £475,910, on the land and buildings, and the trustees transferred the charge to the Council in October 2024.

12 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Baildon Parkinson's Support Group	<u>1,747</u>	<u>60</u>	<u>1,216</u>	<u>591</u>
	<u>1,747</u>	<u>60</u>	<u>1,216</u>	<u>591</u>

Baildon Community Link

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	18,654	19,483	46,660	48,342	65,314	67,825
Room hire and sessional fees	29,250	26,468	-	-	29,250	26,468
Fundraising	858	872	-	-	858	872
Clients' contributions	5,173	5,409	-	-	5,173	5,409
Kitchen income	-	-	5,708	4,551	5,708	4,551
Feed in tariff	4,566	4,039	-	-	4,566	4,039
Sundry income	157	358	-	-	157	358
Bank interest	2,545	639	-	-	2,545	639
Insurance receipt	400	-	-	-	400	-
Total income	61,603	57,268	52,368	52,893	113,971	110,161
Expenditure						
Salaries, NIC and pensions	59,791	59,523	17,106	19,874	76,897	79,397
Payroll costs	712	696	454	558	1,166	1,254
Travel and transport	-	67	3	8	3	75
Training and volunteers expenses	125	3,169	325	350	450	3,519
Rates	362	371	-	-	362	371
Utilities	8,333	9,151	-	-	8,333	9,151
Insurance	3,044	2,784	-	-	3,044	2,784
Repairs and maintenance	3,297	4,414	715	-	4,012	4,414
Office costs	2,794	2,035	67	-	2,861	2,035
Equipment and materials	182	1,201	932	3,144	1,114	4,345
Subscriptions and membership	-	-	-	-	-	-
Activities and Day Centre costs	487	424	442	1,421	929	1,845
Youth activities	-	-	1,574	943	1,574	943
Sessional costs	500	2,560	-	-	500	2,560
Kitchen costs	75	-	3,926	3,721	4,001	3,721
Independent examination	990	990	-	-	990	990
Professional fees	534	976	-	490	534	1,466
Sundries	10	597	61	835	71	1,432
Depreciation	1,402	1,046	-	-	1,402	1,046
Total expenditure	82,638	90,004	25,605	31,344	108,243	121,348
Net income / (expenditure)	(21,035)	(32,736)	26,763	21,549	5,728	(11,187)
Transfers between funds	23,012	19,905	(23,012)	(19,905)	-	-
Net movement in funds	1,977	(12,831)	3,751	1,644	5,728	(11,187)
Fund balances brought forward	83,597	96,428	2,174	530	85,771	96,958
Fund balances carried forward	85,574	83,597	5,925	2,174	91,499	85,771

Accounts

Baildon Community Link

Charity number 1134980

A company limited by guarantee number 03387537

Annual Report and Financial Statements for the year ended 31 March 2024



Baildon Community Link

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Prepared by West Yorkshire Community Accountancy Service CIO

Baildon Community Link

Trustees' report for the year ended 31 March 2024

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
John Briggs	Chair	Appointed 10 May 2023
Jeffrey Thompson	Vice Chair	
Roger Armstrong	Treasurer	Appointed 10 May 2023
Carolyn Hargreaves		Appointed 10 May 2023
Paul Vaughan		Appointed 19 August 2024
Tom Gurney		Resigned 10 May 2023
Roger L'Amie		Resigned 10 May 2023
James Saville		Resigned 10 May 2023

Charity number 1134980 Registered in England and Wales

Company number 03387537 Registered in England and Wales

Registered and principal address	Bankers
35 Cliffe Avenue	Santander UK plc
Baildon	Bootle
Shipley	Merseyside
BD17 6NX	L30 4GB

Independent examiner

Alan Dodd FCCA

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 17 June 1997. It is governed by a memorandum and articles of association amended by special resolution dated 25 November 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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To promote for the benefit of the inhabitants of Baildon in West Yorkshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the conditions of the said inhabitants.

The charity's main activities

The main activity is running a community centre.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of facilities for recreation and leisure time.

Achievements and performance

Activities provided include a community café, youth club for both juniors and seniors alongside detached youth work, a film club, prize bingo afternoon, social activities and craft activities. We also hire the facilities for other groups to use who offer a wide array of activities also and we have been a warm and welcoming space for local residents this year.

Financial review

The net expenditure for the year was £11,187, including net expenditure of £12,831 on unrestricted funds and net income of £1,644 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £81,503.

Baildon Community Link has adopted a formal reserves policy which is to have a running costs reserve to enable us to continue to provide core services for between 6 and 9 months, if funding for key activities should cease. In May 2022, the trustees designated £10,000 towards staff training and support costs, of which £900 remained to be expended at the year end. A further £10,000 was designated in the previous year as an emergency fund to cover unexpected repairs and technology costs, and it is planned to utilise this during the next two years on essential building works.

Free reserves after the above designations therefore amounted to £70,603 at the year end, which is equivalent to around 7.6 months of budgeted expenditure. The level of reserves is monitored so that any necessary action to manage the reserves to be within the target range is taken on a planned basis.

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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2024

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 5/12/2024

Roger Armstrong (Trustee)

Baildon Community Link

Independent examiner's report to the trustees of Baildon Community Link

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 6 to 13.

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.

Alan Dodd FCCA

5/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Baildon Community Link
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	19,483	48,342	67,825	54,025
Room hire and sessional fees		26,468	-	26,468	27,133
Fundraising		872	-	872	359
Clients' contributions		5,409	-	5,409	5,888
Kitchen income		-	4,551	4,551	3,828
Feed in tariff		4,039	-	4,039	3,807
Sundry income		358	-	358	349
Bank interest		639	-	639	167
Total income		57,268	52,893	110,161	95,556
Expenditure on:					
Salaries, NIC and pensions	(3)	59,523	19,874	79,397	83,769
Payroll costs		696	558	1,254	1,472
Travel and transport		67	8	75	78
Training and volunteers expenses		3,169	350	3,519	3,551
Rates		371	-	371	832
Utilities		9,151	-	9,151	3,419
Insurance		2,784	-	2,784	2,640
Repairs and maintenance		4,414	-	4,414	4,893
Office costs		2,035	-	2,035	1,761
Equipment and materials		1,201	3,144	4,345	3,999
Subscriptions and membership		-	-	-	13
Activities and Day Centre costs		424	1,421	1,845	2,082
Youth activities		-	943	943	851
Sessional costs		2,560	-	2,560	2,535
Kitchen costs		-	3,721	3,721	3,472
Independent examination		990	-	990	858
Professional fees		976	490	1,466	178
Sundries		597	835	1,432	853
Depreciation		1,046	-	1,046	1,046
Total expenditure		90,004	31,344	121,348	118,302
Net income / (expenditure)		(32,736)	21,549	(11,187)	(22,746)
Transfers between funds		19,905	(19,905)	-	-
Net movement in funds		(12,831)	1,644	(11,187)	(22,746)
Fund balances brought forward		96,428	530	96,958	119,704
Fund balances carried forward	(4)	83,597	2,174	85,771	96,958

All incoming resources and resources expended derive from continuing activities.

Baildon Community Link
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	2,094	-	2,094	3,140
Total fixed assets		<u>2,094</u>	<u>-</u>	<u>2,094</u>	<u>3,140</u>
Current assets					
Debtors and prepayments	(6)	3,590	-	3,590	12,987
Cash at bank and in hand	(7)	79,812	2,174	81,986	82,609
Total current assets		<u>83,402</u>	<u>2,174</u>	<u>85,576</u>	<u>95,596</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	1,899	-	1,899	1,778
Total current liabilities		<u>1,899</u>	<u>-</u>	<u>1,899</u>	<u>1,778</u>
Net current assets / (liabilities)		<u>81,503</u>	<u>2,174</u>	<u>83,677</u>	<u>93,818</u>
Net assets		<u>83,597</u>	<u>2,174</u>	<u>85,771</u>	<u>96,958</u>
Funds					
Unrestricted funds					
General unrestricted funds		72,697	-	72,697	79,818
Designated funds	(9)	10,900	-	10,900	16,610
Unrestricted funds		<u>83,597</u>	<u>-</u>	<u>83,597</u>	<u>96,428</u>
Restricted funds		<u>-</u>	<u>2,174</u>	<u>2,174</u>	<u>530</u>
Total funds		<u>83,597</u>	<u>2,174</u>	<u>85,771</u>	<u>96,958</u>

For the year ending 31 March 2024 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 5/12/2024

Roger Armstrong (Trustee)

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2024

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 £1,000 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:

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.

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Bradford Metropolitan District Council (BDMC)	6,852	24,731	31,583	28,554
Baildon Town Council (BTC)	10,000	20,700	30,700	24,201
Mechanics Institute	-	-	-	600
Co-operative	-	2,911	2,911	-
Other donations	2,631	-	2,631	670
	<u>19,483</u>	<u>48,342</u>	<u>67,825</u>	<u>54,025</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	74,903	78,991
Social security costs	4,215	5,074
Employment allowance	(4,215)	(5,000)
Pensions	4,494	4,704
	<u>79,397</u>	<u>83,769</u>

The average number of employees during the year was 8.4, being an average of 2.6 full time equivalent (2023: 8.7, 2.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	4,494	4,704

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Café	-	14,161	7,307	(6,854)	-
Elderly Day Care	-	11,154	6,948	(4,206)	-
Youth Commissioning	-	20,000	12,376	(7,624)	-
Additional restrictions grant	530	-	-	(530)	-
Coronation grant	-	100	60	(40)	-
Community Chest	-	250	250	-	-
Skylark volunteer fair	-	700	501	(199)	-
Combined funding	-	2,867	2,415	(452)	-
Local friendship grant	-	750	750	-	-
Co-operative	-	2,911	737	-	2,174
	<u>530</u>	<u>52,893</u>	<u>31,344</u>	<u>(19,905)</u>	<u>2,174</u>

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds (continued)

Fund name	Purpose of restriction
Community Café	For health and wellbeing activities and the café
Elderly Day Care	For elderly day care
Youth Commissioning	For youth provision
Additional restrictions grant	For IT, software and support
Coronation grant	Towards running a coronation event
Community Chest	Bingo machine
Skylark volunteer fair	Volunteer fair
Combined funding	To support individuals and families to reduce the cost of living through providing slow cookers and slow cooking cookery courses alongside some healthy community recipe cards
Local friendship grant	Bingo machine, games and resources
Co-operative	Youth equipment and resources

Transfers

Other transfers relate to overhead costs, incurred by the centre, as agreed with the funder.

5 Tangible assets

	Equipment	Total
Cost	£	£
At 1 April 2023	5,232	5,232
Additions	-	-
At 31 March 2024	5,232	5,232
Depreciation		
At 1 April 2023	2,092	2,092
Charge for year	1,046	1,046
At 31 March 2024	3,138	3,138
Net book value		
At 31 March 2024	2,094	2,094
At 31 March 2023	3,140	3,140

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	3,183	3,543
Prepayments	147	137
Other debtors	260	9,307
	3,590	12,987

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	80,817	81,328
Cash in hand	1,169	1,281
	81,986	82,609

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2024

8 Creditors and accruals	2024	2023
	£	£
Accruals	990	858
Creditors	909	920
	<u>1,899</u>	<u>1,778</u>

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Repairs and IT reserve	10,000	-	-	-	10,000
Training and support	6,610	-	5,710	-	900
	<u>16,610</u>	<u>-</u>	<u>5,710</u>	<u>-</u>	<u>10,900</u>

Fund name	Reason for designation
Repairs and IT reserve	Emergency fund to cover unexpected repairs and technology costs.
Training and support	Towards staff training and support costs

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £42,256 (previous year: £41,193).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	302	302
In the second to fifth years inclusive	504	806
	<u>806</u>	<u>1,108</u>

Land and buildings at Cliffe Avenue, Baildon, West Yorkshire are leased to Baildon Community Link for use as a community centre; the lease is for a period of twenty years starting 31 January 2011. The landlord, City of Bradford Metropolitan District Council, charges a peppercorn rent and no monies have been charged to the Statement of Financial Activities in this financial year. The Big Lottery Fund holds a charge, value £475,910, on the land and buildings, and the trustees transferred the charge to the Council in October 2024.

12 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Baildon Parkinson's Support Group	935	1,415	603	1,747
	<u>935</u>	<u>1,415</u>	<u>603</u>	<u>1,747</u>

Baildon Community Link

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	19,483	14,608	48,342	39,417	67,825	54,025
Room hire and sessional fees	26,468	27,133	-	-	26,468	27,133
Fundraising	872	359	-	-	872	359
Clients' contributions	5,409	5,888	-	-	5,409	5,888
Kitchen income	-	58	4,551	3,770	4,551	3,828
Feed in tariff	4,039	3,807	-	-	4,039	3,807
Sundry income	358	349	-	-	358	349
Bank interest	639	167	-	-	639	167
Total income	57,268	52,369	52,893	43,187	110,161	95,556
Expenditure						
Salaries, NIC and pensions	59,523	58,236	19,874	25,533	79,397	83,769
Payroll costs	696	896	558	576	1,254	1,472
Travel and transport	67	12	8	66	75	78
Training and volunteers expenses	3,169	3,551	350	-	3,519	3,551
Rates	371	832	-	-	371	832
Utilities	9,151	3,419	-	-	9,151	3,419
Insurance	2,784	2,640	-	-	2,784	2,640
Repairs and maintenance	4,414	4,893	-	-	4,414	4,893
Office costs	2,035	1,761	-	-	2,035	1,761
Equipment and materials	1,201	1,757	3,144	2,242	4,345	3,999
Subscriptions and membership	-	13	-	-	-	13
Activities and Day Centre costs	424	-	1,421	2,082	1,845	2,082
Youth activities	-	-	943	851	943	851
Sessional costs	2,560	2,535	-	-	2,560	2,535
Kitchen costs	-	220	3,721	3,252	3,721	3,472
Independent examination	990	858	-	-	990	858
Professional fees	976	-	490	178	1,466	178
Sundries	597	226	835	627	1,432	853
Depreciation	1,046	1,046	-	-	1,046	1,046
Total expenditure	90,004	82,895	31,344	35,407	121,348	118,302
Net income / (expenditure)	(32,736)	(30,526)	21,549	7,780	(11,187)	(22,746)
Transfers between funds	19,905	9,773	(19,905)	(9,773)	-	-
Net movement in funds	(12,831)	(20,753)	1,644	(1,993)	(11,187)	(22,746)
Fund balances brought forward	96,428	117,181	530	2,523	96,958	119,704
Fund balances carried forward	83,597	96,428	2,174	530	85,771	96,958

Accounts

Baildon Community Link

Charity number 1134980

A company limited by guarantee number 03387537

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



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Baildon Community Link

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Baildon Community Link

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
Jeffrey Thompson	Acting Chair	
Roger Armstrong	Treasurer	Appointed 10 May 2023
John Briggs		Appointed 10 May 2023
Carolyn Hargeaves		Appointed 10 May 2023
Tom Gurney		Resigned 10 May 2023
Roger L'Amie		Resigned 10 May 2023
James Saville		Resigned 10 May 2023
Charity number	1134980	Registered in England and Wales
Company number	03387537	Registered in England and Wales
Registered and principal address	Bankers	
35 Cliffe Avenue	Santander UK plc	
Baildon	Bootle	
Shipley	Merseyside	
BD17 6NX	L30 4GB	

Independent examiner

Alan Dodd FCCA

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 17 June 1997. It is governed by a memorandum and articles of association amended by special resolution dated 25 November 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding

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.

Baildon Community Link

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

Objectives and activities

The charity's objects

To promote for the benefit of the inhabitants of Baildon in West Yorkshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the conditions of the said inhabitants.

The charity's main activities

The main activity is running a community centre.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of facilities for recreation and leisure time.

Achievements and performance

Activities provided include: community cafe; youth club and youth drop-in groups; a film club; a bingo afternoon; a tea dance / social afternoon; a Hygge group. There are a range of private groups that hire the facilities and we have been a Warm Space for local residents this year.

Financial review

The net expenditure for the year was £22,746, including net expenditure of £20,753 on unrestricted funds and net expenditure of £1,993 on restricted funds, after transfers.

Reserves policy

The charity's unrestricted reserves, excluding fixed assets, at the year end were £93,288, which included £16,610 designated by the trustees for specific purposes as set out below.

Baildon Community Link has adopted a formal reserves policy which is to have a running costs reserve to enable us to continue to provide core services for between 6 and 9 months, if funding for key activities should cease. In May 2022, the trustees designated £10,000 towards staff training and support costs, of which £3,390 was expended in the year. A further £10,000 was designated in the previous year as an emergency fund to cover unexpected repairs and technology costs.

Free reserves after the above designations therefore amounted to £76,678 at the year end, which includes £13,000 previously earmarked for potential redundancy and associated costs in the event of a cessation of activities. This is slightly below the upper reserves target, which is calculated as approximately £80,880. The level of reserves is monitored so that any necessary action to manage the reserves to be within the target range is taken on a planned basis.

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.

Baildon Community Link

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 18/12/2023

John Briggs (Trustee)

Baildon Community Link

Independent examiner's report to the trustees of Baildon Community Link

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 13.

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.

Alan Dodd FCCA

18/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Baildon Community Link
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	14,608	39,417	54,025	83,879
Room hire and sessional fees		27,133	-	27,133	16,706
Fundraising		359	-	359	103
Clients' contributions		5,888	-	5,888	2,088
Kitchen income		58	3,770	3,828	1,247
Feed in tariff		3,807	-	3,807	4,176
Sundry income		349	-	349	398
Bank interest		167	-	167	8
Total income		52,369	43,187	95,556	108,605
Expenditure on:					
Salaries, NIC and pensions	(3)	58,236	25,533	83,769	70,900
Payroll costs		896	576	1,472	1,108
Travel and transport		12	66	78	32
Training and volunteers expenses		3,551	-	3,551	1,540
Rates		832	-	832	425
Utilities		3,419	-	3,419	3,258
Insurance		2,640	-	2,640	2,517
Repairs and maintenance		4,893	-	4,893	10,096
Office costs		1,761	-	1,761	1,560
Equipment and materials		1,757	2,242	3,999	6,676
Advertising and publicity		-	-	-	575
Subscriptions and membership		13	-	13	13
Activities and Day Centre costs		-	2,082	2,082	1,238
Youth activities		-	851	851	1,413
Sessional costs		2,535	-	2,535	2,065
Kitchen costs		220	3,252	3,472	1,161
Independent examination		858	-	858	720
Sundries		226	627	853	1,588
Depreciation		1,046	-	1,046	1,046
Professional fees		-	178	178	-
Total expenditure		82,895	35,407	118,302	107,931
Net income / (expenditure)		(30,526)	7,780	(22,746)	674
Transfers between funds		9,773	(9,773)	-	-
Net movement in funds		(20,753)	(1,993)	(22,746)	674
Fund balances brought forward		117,181	2,523	119,704	119,030
Fund balances carried forward	(4)	96,428	530	96,958	119,704

All incoming resources and resources expended derive from continuing activities.

Baildon Community Link
Balance sheet
as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	3,140	-	3,140	4,186
Total fixed assets		<u>3,140</u>	<u>-</u>	<u>3,140</u>	<u>4,186</u>
Current assets					
Debtors and prepayments	(6)	12,987	-	12,987	4,898
Cash at bank and in hand	(7)	82,079	530	82,609	112,665
Total current assets		<u>95,066</u>	<u>530</u>	<u>95,596</u>	<u>117,563</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	1,778	-	1,778	2,045
Total current liabilities		<u>1,778</u>	<u>-</u>	<u>1,778</u>	<u>2,045</u>
Net current assets / (liabilities)		<u>93,288</u>	<u>530</u>	<u>93,818</u>	<u>115,518</u>
Net assets		<u>96,428</u>	<u>530</u>	<u>96,958</u>	<u>119,704</u>
Funds					
Unrestricted funds					
General unrestricted funds		79,818	-	79,818	94,181
Designated funds	(10)	16,610	-	16,610	23,000
Unrestricted funds		<u>96,428</u>	<u>-</u>	<u>96,428</u>	<u>117,181</u>
Restricted funds		<u>-</u>	<u>530</u>	<u>530</u>	<u>2,523</u>
Total funds		<u>96,428</u>	<u>530</u>	<u>96,958</u>	<u>119,704</u>

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 18/12/2023

John Briggs (Trustee)

Baildon Community Link

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 £1,000 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:

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.

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Bradford Metropolitan District Council (BDMC)	-	28,554	28,554	51,106
Baildon Town Council (BTC)	14,076	10,125	24,201	30,000
Mechanics Institute	-	600	600	-
Other donations	532	138	670	2,773
	<u>14,608</u>	<u>39,417</u>	<u>54,025</u>	<u>83,879</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	78,991	66,936
Social security costs	5,074	4,024
Employment allowance	(5,000)	(4,000)
Pensions	4,704	3,940
	<u>83,769</u>	<u>70,900</u>

The average number of employees during the year was 8.7, being an average of 2.9 full time equivalent (2022: 6.8, 2.7 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	4,704	3,940
Amount of any contributions outstanding at the year end	174	161

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Café	-	11,041	7,180	(3,861)	-
Elderly Day Care	-	21,131	16,104	(5,027)	-
Youth Commissioning	-	10,040	9,155	(885)	-
Big Lottery grant fund	44	-	44	-	-
Additional restrictions grant	2,479	-	1,949	-	530
Jubilee event	-	375	375	-	-
Mechanics Institute	-	600	600	-	-
	<u>2,523</u>	<u>43,187</u>	<u>35,407</u>	<u>(9,773)</u>	<u>530</u>

Fund name	Purpose of restriction
Community Café	For health and wellbeing activities and the café
Elderly Day Care	For elderly day care
Youth Commissioning	For youth provision
Big Lottery grant fund	For the maintenance of the green roof.
Additional restrictions grant	For IT, software and support
Jubilee event	Towards community events.
Mechanics Institute	For playground inspection and towards planting costs

Transfers

Other transfers relate to overhead costs, incurred by the centre, as agreed with the funder.

Baildon Community Link
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Equipment	Total
<u>Cost</u>	£	£
At 1 April 2022	5,232	5,232
Additions	-	-
At 31 March 2023	<u>5,232</u>	<u>5,232</u>
<u>Depreciation</u>		
At 1 April 2022	1,046	1,046
Charge for year	1,046	1,046
At 31 March 2023	<u>2,092</u>	<u>2,092</u>
<u>Net book value</u>		
At 31 March 2023	<u>3,140</u>	<u>3,140</u>
At 31 March 2022	<u>4,186</u>	<u>4,186</u>
6 Debtors and prepayments	2023	2022
	£	£
Debtors	3,543	3,875
Prepayments	137	124
Other debtors	9,307	899
	<u>12,987</u>	<u>4,898</u>
7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	81,328	111,728
Cash in hand	1,281	937
	<u>82,609</u>	<u>112,665</u>
8 Creditors and accruals	2023	2022
	£	£
Creditors	920	1,021
Accruals	858	720
Other creditors	-	304
	<u>1,778</u>	<u>2,045</u>

9 Security over assets

The Big Lottery Fund holds a charge, value £475,910, on the leasehold and buildings at 35 Cliffe Avenue, Baildon, Shipley, BD17 6NX.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2023

10 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Repairs and IT reserve	10,000	-	-	-	10,000
Staffing contingency	13,000	-	-	(13,000)	-
Training and support	-	-	3,390	10,000	6,610
	<u>23,000</u>	<u>-</u>	<u>3,390</u>	<u>(3,000)</u>	<u>16,610</u>

Fund name	Reason for designation
Repairs and IT reserve	Emergency fund to cover unexpected repairs and technology costs.
Staffing contingency	Provision towards statutory redundancy and associated costs, now released to general unrestricted reserves
Training and support	Towards staff training and support costs

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £41,193 (previous year: £40,764).

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023 £	2022 £
Within one year	302	302
In the second to fifth years inclusive	806	1,108
	<u>1,108</u>	<u>1,410</u>

Land and buildings at Cliffe Avenue, Baildon, West Yorkshire are leased to Baildon Community Link for use as a community centre; the lease is for a period of twenty years starting 31 January 2011. The landlord, City of Bradford Metropolitan District Council, charges a peppercorn rent and no monies have been charged to the Statement of Financial Activities in this financial year. The trustees are continuing to engage with a solicitor to transfer the charge to the owners, City of Bradford Metropolitan District Council.

13 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Baildon Parkinson's Support Group	2,635	503	2,203	935
	<u>2,635</u>	<u>503</u>	<u>2,203</u>	<u>935</u>

Baildon Community Link

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

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	14,608	11,599	39,417	72,280	54,025	83,879
Room hire and sessional fees	27,133	16,706	-	-	27,133	16,706
Fundraising	359	103	-	-	359	103
Clients' contributions	5,888	2,088	-	-	5,888	2,088
Kitchen income	58	1	3,770	1,246	3,828	1,247
Feed in tariff	3,807	4,176	-	-	3,807	4,176
Sundry income	349	398	-	-	349	398
Bank interest	167	8	-	-	167	8
Total income	52,369	35,079	43,187	73,526	95,556	108,605
Expenditure						
Salaries, NIC and pensions	58,236	30,813	25,533	40,087	83,769	70,900
Payroll costs	896	528	576	580	1,472	1,108
Travel and transport	12	32	66	-	78	32
Training and volunteers expenses	3,551	903	-	637	3,551	1,540
Rates	832	425	-	-	832	425
Utilities	3,419	3,258	-	-	3,419	3,258
Insurance	2,640	2,517	-	-	2,640	2,517
Repairs and maintenance	4,893	6,963	-	3,133	4,893	10,096
Office costs	1,761	1,560	-	-	1,761	1,560
Equipment and materials	1,757	3,004	2,242	3,672	3,999	6,676
Advertising and publicity	-	14	-	561	-	575
Subscriptions and membership	13	13	-	-	13	13
Activities and Day Centre costs	-	54	2,082	1,184	2,082	1,238
Youth activities	-	13	851	1,400	851	1,413
Sessional costs	2,535	2,065	-	-	2,535	2,065
Kitchen costs	220	98	3,252	1,063	3,472	1,161
Independent examination	858	720	-	-	858	720
Sundries	226	971	627	617	853	1,588
Depreciation	1,046	1,046	-	-	1,046	1,046
Professional fees	-	-	178	-	178	-
Total expenditure	82,895	54,997	35,407	52,934	118,302	107,931
Net income / (expenditure)	(30,526)	(19,918)	7,780	20,592	(22,746)	674
Transfers between funds	9,773	20,179	(9,773)	(20,179)	-	-
Net movement in funds	(20,753)	261	(1,993)	413	(22,746)	674
Fund balances brought forward	117,181	116,920	2,523	2,110	119,704	119,030
Fund balances carried forward	96,428	117,181	530	2,523	96,958	119,704

Accounts

Baildon Community Link

Charity number 1134980

A company limited by guarantee number 03387537

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Baildon Community Link

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Baildon Community Link

Trustees' report for the year ended 31 March 2022

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
Tom Gurney	Treasurer	
Roger L'Amie	Secretary	
James Saville		
Jeffrey Thompson		
David McDougall		Resigned 23 June 2021
Georgina Gowland		Resigned 20 January 2022

Charity number	1134980	Registered in England and Wales
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Company number	03387537	Registered in England and Wales
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Registered and principal address	Bankers
35 Cliffe Avenue	Santander UK plc
Baildon	Bootle
Shipley	Merseyside
Bradford	L30 4GB
BD17 6NX	

Independent examiner

Alan Dodd FCCA

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 17 June 1997. It is governed by a memorandum and articles of association amended by special resolution dated 25 November 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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To promote for the benefit of the inhabitants of Baildon in West Yorkshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the conditions of the said inhabitants.

The charity's main activities

The main activity is running a community centre.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of facilities for recreation and leisure time.

Achievements and performance

Provision of facilities for the benefit of local residents. We have been reintroducing activities following the pandemic and introducing new ones. Activities provided include: community cafe; youth club and youth drop-in groups; a film club; a bingo afternoon; women's friendship group; and a craft group.

Financial review

The net income for the year was £674, including net income of £261 on unrestricted funds and net income of £413 on restricted funds, after transfers.

Reserves policy

The charity's unrestricted reserves, excluding fixed assets, at the year end were £112,995, which included £23,000 designated by the trustees for specific purposes as set out below.

Baildon Community Link has adopted a formal reserves policy which is to have a running costs reserve to enable us to continue to provide core services for between 6 and 9 months, if funding for key activities should cease. The trustees have designated sufficient funds (£13,000) to cover legal redundancy requirements and any other financial liabilities as agreed by the trustees. The trustees have also designated £10,000 as an emergency fund to cover unexpected repairs and technology costs.

The trustees recognise that the reserves held at 31 March 2022 exceed the upper reserves target, which is calculated as approximately £76,500. Given the uncertainties facing the charity, particularly in light of the covid-19 pandemic, the trustees believe the level of reserves are appropriate and the level of reserves is being monitored so that any necessary action to manage the reserves to be within the target range is taken on a

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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2022

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 14/12/22

Roger L'Amie (Trustee)

Baildon Community Link

Independent examiner's report to the trustees of Baildon Community Link

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 to 13.

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.

Alan Dodd FCCA

14/12/22

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Baildon Community Link
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	11,599	72,280	83,879	93,181
Room hire and sessional fees		16,706	-	16,706	4,017
Fundraising		103	-	103	1,520
Clients' contributions		2,088	-	2,088	512
Kitchen income		1	1,246	1,247	-
Feed in tariff		4,176	-	4,176	3,511
Sundry income		398	-	398	1,080
Bank interest		8	-	8	107
Total income		35,079	73,526	108,605	103,928
Expenditure on:					
Salaries, NIC and pensions	(3)	30,813	40,087	70,900	66,307
Payroll costs		528	580	1,108	1,178
Travel and transport		32	-	32	-
Training and volunteers expenses		903	637	1,540	573
Rates		425	-	425	-
Utilities		3,258	-	3,258	5,534
Insurance		2,517	-	2,517	2,366
Repairs and maintenance		6,963	3,133	10,096	2,551
Office costs		1,560	-	1,560	2,583
Equipment and materials		3,004	3,672	6,676	1,046
Advertising and publicity		14	561	575	279
Subscriptions and membership		13	-	13	13
Activities and Day Centre costs		54	1,184	1,238	1,134
Youth activities		13	1,400	1,413	708
Sessional costs		2,065	-	2,065	-
Kitchen costs		98	1,063	1,161	72
Independent examination		720	-	720	720
Sundries		971	617	1,588	2,559
Food donations		-	-	-	1,070
Covid PPE costs		-	-	-	647
Depreciation		1,046	-	1,046	-
Total expenditure		54,997	52,934	107,931	89,340
Net income / (expenditure)		(19,918)	20,592	674	14,588
Transfers between funds		20,179	(20,179)	-	-
Net movement in funds		261	413	674	14,588
Fund balances brought forward		116,920	2,110	119,030	104,442
Fund balances carried forward	(4)	117,181	2,523	119,704	119,030

All incoming resources and resources expended derive from continuing activities.

Baildon Community Link

Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	4,186	-	4,186	-
Total fixed assets		<u>4,186</u>	<u>-</u>	<u>4,186</u>	<u>-</u>
Current assets					
Debtors and prepayments	(6)	4,898	-	4,898	3,375
Cash at bank and in hand	(7)	110,142	2,523	112,665	117,155
Total current assets		<u>115,040</u>	<u>2,523</u>	<u>117,563</u>	<u>120,530</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	2,045	-	2,045	1,500
Total current liabilities		<u>2,045</u>	<u>-</u>	<u>2,045</u>	<u>1,500</u>
Net current assets / (liabilities)		<u>112,995</u>	<u>2,523</u>	<u>115,518</u>	<u>119,030</u>
Net assets		<u>117,181</u>	<u>2,523</u>	<u>119,704</u>	<u>119,030</u>
Funds					
Unrestricted funds					
General unrestricted funds		94,181	-	94,181	116,920
Designated funds	(10)	23,000	-	23,000	-
Unrestricted funds		<u>117,181</u>	<u>-</u>	<u>117,181</u>	<u>116,920</u>
Restricted funds		<u>-</u>	<u>2,523</u>	<u>2,523</u>	<u>2,110</u>
Total funds		<u>117,181</u>	<u>2,523</u>	<u>119,704</u>	<u>119,030</u>

For the year ending 31 March 2022 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 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 14/12/22

Roger L'Amie (Trustee)

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2022

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, 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 £1,000 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:

Equipment: over 5 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.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BDMC)	8,826	42,280	51,106	54,280
Baildon Town Council (BTC)	-	30,000	30,000	31,441
Bradford VCS Alliance	-	-	-	1,566
Donations	2,773	-	2,773	5,894
	<u>11,599</u>	<u>72,280</u>	<u>83,879</u>	<u>93,181</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	66,936	62,619
Social security costs	4,024	3,370
Employment allowance	(4,000)	(3,370)
Pensions	3,940	3,687
	<u>70,900</u>	<u>66,307</u>

The average number of employees during the year was 6.8, being an average of 2.7 full time equivalent (2021: 7.4, 2.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	3,940	3,687
Amount of any contributions outstanding at the year end	161	165

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Big Lottery Grant Fund	44	-	-	-	44
ABCD grant	743	-	743	-	-
Additional restrictions grant	-	3,957	1,478	-	2,479
Ageing Well	823	-	498	(325)	-
Community Café (BMDC)	-	8,207	2,941	(5,266)	-
Community Chest	-	500	500	-	-
Community Worker (BTC)	-	20,000	20,000	-	-
Elderly Day Care (BMDC)	-	20,000	11,259	(8,741)	-
Infection, prevention, control	-	10,862	5,630	(5,232)	-
Youth - Forest School Skylark	500	-	500	-	-
Youth Work (BTC)	-	10,000	9,385	(615)	-
	<u>2,110</u>	<u>73,526</u>	<u>52,934</u>	<u>(20,179)</u>	<u>2,523</u>

Fund name	Purpose of restriction
Big Lottery Grant Fund	For the maintenance of the green roof.
ABCD grant	For a Community Recipe Project
Additional restrictions grant	For IT, software and support package
Ageing Well	For an exercise project
Community Café (BMDC)	For health and wellbeing activities and the café
Community Chest	Provision of mindfulness bags
Community Worker (BTC)	Community development funding
Elderly Day Care (BMDC)	For elderly day care
Infection, prevention, control	For cleaning materials, equipment and additional cleaning. Transfer relates to the purchase of fixed assets held for the general use of the charity.
Youth - Forest School Skylark	To run a short Forestry School course
Youth Work (BTC)	For youth provision

Transfers

Other transfers relate to overhead costs, incurred by the centre, as agreed with the funder.

5 Tangible assets	Equipment	Total
<u>Cost</u>	£	£
At 1 April 2021	-	-
Additions	<u>5,232</u>	<u>5,232</u>
At 31 March 2022	<u>5,232</u>	<u>5,232</u>
<u>Depreciation</u>		
At 1 April 2021	-	-
Charge for year	<u>1,046</u>	<u>1,046</u>
At 31 March 2022	<u>1,046</u>	<u>1,046</u>
<u>Net book value</u>		
At 31 March 2022	<u>4,186</u>	<u>4,186</u>
At 31 March 2021	<u>-</u>	<u>-</u>

Baildon Community Link
Notes to the accounts continued
for the year ended 31 March 2022

6 Debtors and prepayments	2022	2021
	£	£
Debtors	3,875	1,868
Prepayments	124	1,507
Other debtors	899	-
	<u>4,898</u>	<u>3,375</u>

7 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	111,728	116,905
Cash in hand	937	250
	<u>112,665</u>	<u>117,155</u>

8 Creditors and accruals	2022	2021
	£	£
Creditors	1,021	780
Accruals	720	720
Other creditors	304	-
	<u>2,045</u>	<u>1,500</u>

9 Security over assets

The Big Lottery Fund holds a charge, value £475,910, on the leasehold and buildings at 35 Cliffe Avenue, Baildon, Shipley, BD17 6NX.

10 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Repairs and IT reserve	-	-	-	10,000	10,000
Staffing contingency	-	-	-	13,000	13,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,000</u>	<u>23,000</u>

Fund name	Reason for designation
Repairs and IT reserve	Emergency fund to cover unexpected repairs and technology costs.
Staffing contingency	Provision towards statutory redundancy and associated costs

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2022

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £40,764 (previous year: £38,969).

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

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	302	150
In the second to fifth years inclusive	1,108	-
Over five years from the balance sheet date	-	-
	<u>1,410</u>	<u>150</u>

Land and buildings at Cliffe Avenue, Baildon, West Yorkshire are leased to Baildon Community Link for use as a community centre; the lease is for a period of twenty years starting 31 January 2011. The landlord, City of Bradford Metropolitan District Council, charges a peppercorn rent and no monies have been charged to the Statement of Financial Activities in this financial year. The trustees are continuing to engage with a solicitor to transfer the charge to the owners, City of Bradford Metropolitan District Council.

13 Funds held as agent on behalf of other groups

During the year the charity acted as an agent on behalf of Baildon Parkinson's Support Group. In this role the charity received £1,082 and paid out £988 and held £2,635 on behalf of this group at 31 March 2022. The charity also received £3,434 on behalf of Baildon Green Community Association, to whom it then transferred this amount. The above transactions have been excluded from these accounts, in accordance with the Charities SORP.

Baildon Community Link

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	11,599	32,138	72,280	61,043	83,879	93,181
Room hire and sessional fees	16,706	4,017	-	-	16,706	4,017
Fundraising	103	1,468	-	52	103	1,520
Clients' contributions	2,088	-	-	512	2,088	512
Kitchen income	1	-	1,246	-	1,247	-
Feed in tariff	4,176	3,511	-	-	4,176	3,511
Sundry income	398	1,053	-	27	398	1,080
Bank interest	8	107	-	-	8	107
Total income	35,079	42,294	73,526	61,634	108,605	103,928
Expenditure						
Salaries, NIC and pensions	30,813	28,707	40,087	37,600	70,900	66,307
Payroll costs	528	425	580	753	1,108	1,178
Travel and transport	32	-	-	-	32	-
Training and volunteers expenses	903	573	637	-	1,540	573
Rates	425	-	-	-	425	-
Utilities	3,258	5,534	-	-	3,258	5,534
Insurance	2,517	2,366	-	-	2,517	2,366
Repairs and maintenance	6,963	2,551	3,133	-	10,096	2,551
Office costs	1,560	2,583	-	-	1,560	2,583
Equipment and materials	3,004	747	3,672	299	6,676	1,046
Advertising and publicity	14	279	561	-	575	279
Subscriptions and membership	13	13	-	-	13	13
Activities and Day Centre costs	54	83	1,184	1,051	1,238	1,134
Youth activities	13	-	1,400	708	1,413	708
Sessional costs	2,065	-	-	-	2,065	-
Kitchen costs	98	-	1,063	72	1,161	72
Independent examination	720	720	-	-	720	720
Sundries	971	1,618	617	941	1,588	2,559
Food donations	-	170	-	900	-	1,070
Covid PPE costs	-	647	-	-	-	647
Depreciation	1,046	-	-	-	1,046	-
Total expenditure	54,997	47,016	52,934	42,324	107,931	89,340
Net income / (expenditure)	(19,918)	(4,722)	20,592	19,310	674	14,588
Transfers between funds	20,179	17,244	(20,179)	(17,244)	-	-
Net movement in funds	261	12,522	413	2,066	674	14,588
Fund balances brought forward	116,920	104,398	2,110	44	119,030	104,442
Fund balances carried forward	117,181	116,920	2,523	2,110	119,704	119,030

Accounts

Baildon Community Link

Charity number 1134980

A company limited by guarantee number 03387537

Annual Report and Financial Statements for the year ended 31 March 2021



Baildon Community Link

Annual Report and Financial Statements for the year ended 31 March 2021

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Statement of financial activities	6
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Prepared by West Yorkshire Community Accounting Service

Baildon Community Link

Trustees' report for the year ended 31 March 2021

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
David McDougall	Acting Chair since June 2020	
Tom Gurney	Treasurer	
Roger L'Amie	Secretary	
Nina Oakes		Resigned 15 February 2021
James Saville		Appointed 28 October 2020
Jeffrey Thompson		Appointed 28 October 2020
Georgina Gowland		Appointed 28 October 2020
Paul Marfell	Chair to June 2020	Resigned 28 June 2020

Charity number 1134980 Registered in England and Wales

Company number 03387537 Registered in England and Wales

Registered and principal address	Bankers
35 Cliffe Avenue	Santander UK plc
Baildon	Bootle
Shipley	Merseyside
Bradford	L30 4GB
BD17 6NX	

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 17 June 1997. It is governed by a memorandum and articles of association amended by special resolution dated 25 November 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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To promote for the benefit of the inhabitants of Baildon in West Yorkshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the conditions of the said inhabitants.

The charity's main activities

The main activity is running a community centre.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of facilities for recreation and leisure time.

Achievements and performance

Provision of facilities for the benefit of local residents. During the pandemic we have been unable to provide our full range of activities. However, we have been contacting members of our youth club and over-55s group via telephone and/or Zoom and doing doorstep delivery of activity packs for both age groups. We have also been active in the local community providing a food parcel service, lending out puzzles and books, and working on projects such as the community banner.

Financial review

The net income for the year was £14,588, including net income of £12,522 on unrestricted funds and net income of £2,066 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £116,920.

Baildon Community Link has adopted a formal reserves policy which aims to have between 6 and 9 months of current expenditure, an emergency repair and technology fund (£10,000) and sufficient funds (£13,000) to cover legal redundancy requirements and any other financial liabilities as agreed by the trustees.

The trustees recognise that the reserves held at 31 March 2021 exceed the upper reserves target. Given the uncertainties facing the charity, particularly in light of the covid-19 pandemic, the trustees believe the level of reserves are appropriate although will be ensuring that the level of reserves are monitored so that any necessary action to manage the reserves to be within the target range is taken on a planned basis.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. 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.

Baildon Community Link

Trustees' report (continued) for the year ended 31 March 2021

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.

Signed on behalf of the board of trustees on 7/12/2021

Tom Gurney (Trustee)

Baildon Community Link

Independent examiner's report to the trustees of Baildon Community Link

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, 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

7/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Baildon Community Link
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	32,138	61,043	93,181	66,273
Room hire and sessional fees		4,017	-	4,017	24,745
Fundraising		1,468	52	1,520	1,636
Clients' contributions		-	512	512	14,472
Kitchen income		-	-	-	3,902
Feed in tariff		3,511	-	3,511	3,450
Sundry income		1,053	27	1,080	296
Bank interest		107	-	107	289
Total income		42,294	61,634	103,928	115,063
Expenditure on:					
Salaries, NIC and pensions	(3)	28,707	37,600	66,307	71,805
Payroll costs		425	753	1,178	1,242
Travel and transport		-	-	-	8
Training and volunteers expenses		573	-	573	2,433
Rates		-	-	-	1,638
Utilities		5,534	-	5,534	6,317
Insurance		2,366	-	2,366	2,625
Repairs and maintenance		2,551	-	2,551	5,461
Office costs		2,583	-	2,583	1,673
Equipment and materials		747	299	1,046	4,704
Advertising and publicity		279	-	279	-
Subscriptions and membership		13	-	13	247
Activities and Day Centre costs		83	1,051	1,134	10,658
Youth activities		-	708	708	1,519
Sessional costs		-	-	-	50
Kitchen costs		-	72	72	2,562
Independent examination		720	-	720	660
Sundries		1,618	941	2,559	1,547
Food donations		170	900	1,070	-
Covid PPE costs		647	-	647	-
Total expenditure		47,016	42,324	89,340	115,149
Net income / (expenditure)		(4,722)	19,310	14,588	(86)
Transfers between funds		17,244	(17,244)	-	-
Net movement in funds		12,522	2,066	14,588	(86)
Fund balances brought forward		104,398	44	104,442	104,528
Fund balances carried forward	(4)	116,920	2,110	119,030	104,442

All incoming resources and resources expended derive from continuing activities.

Baildon Community Link

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 3,375	-	3,375	4,127
Cash at bank and in hand	(6) 115,045	2,110	117,155	101,132
Total current assets	<u>118,420</u>	<u>2,110</u>	<u>120,530</u>	<u>105,259</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,500	-	1,500	817
Total current liabilities	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>817</u>
Net current assets / (liabilities)	<u>116,920</u>	<u>2,110</u>	<u>119,030</u>	<u>104,442</u>
Net assets	<u>116,920</u>	<u>2,110</u>	<u>119,030</u>	<u>104,442</u>
Funds				
Unrestricted funds	116,920	-	116,920	104,398
Restricted funds	-	2,110	2,110	44
Total funds	<u>116,920</u>	<u>2,110</u>	<u>119,030</u>	<u>104,442</u>

For the year ending 31 March 2021 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 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 7/12/2021

Tom Gurney (Trustee)

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2021

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, 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 £1,000 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:

Project and office equipment: over 3 years

Computer equipment: over 3 years

Fixtures and fittings: over 4 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.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2021

1 Accounting policies (continued)

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Bradford Metropolitan District Council (BDMC)	27,319	26,961	54,280	30,037
Baildon Town Council (BTC)	-	31,441	31,441	30,000
Other small grants	-	-	-	4,300
Bradford VCS Alliance	-	1,566	1,566	-
Donations	4,819	1,075	5,894	1,936
	<u>32,138</u>	<u>61,043</u>	<u>93,181</u>	<u>66,273</u>

3 Staff costs and numbers

	2021 £	2020 £
Gross salaries	62,619	67,721
Social security costs	3,370	3,292
Employment allowance	(3,370)	(3,000)
Pensions	3,687	3,792
	<u>66,307</u>	<u>71,805</u>

The average number employees during the year was 7.4, being an average of 2.6 full time equivalent (2020: 7, 2.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Costs of the scheme to the charity for the year	3,687	3,792
Amount of any contributions outstanding at the year end	165	157

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Big Lottery Grant Fund	44	-	-	-	44
Community Café (BMDC)	-	6,961	501	(6,460)	-
Community Worker (BTC)	-	20,941	20,941	-	-
Elderly Day Care (BMDC)	-	20,387	11,007	(9,380)	-
Youth Work (BTC)	-	10,379	8,975	(1,404)	-
Youth - Forest School Skylark	-	500	-	-	500
ABCD grant	-	743	-	-	743
Ageing Well	-	823	-	-	823
Food bank donations	-	900	900	-	-
	<u>44</u>	<u>61,634</u>	<u>42,324</u>	<u>(17,244)</u>	<u>2,110</u>

Fund name	Purpose of restriction
Big Lottery Grant Fund	For the maintenance of the green roof.
Community Café (BMDC)	For health and wellbeing activities and the café
Community Worker (BTC)	Community development funding
Elderly Day Care (BMDC)	For elderly day care
Youth Work (BTC)	For youth provision
Youth - Forest School Skylark	To run a short Forestry School course
ABCD grant	For a Community Recipe Project
Ageing Well	For an exercise project
Food bank donations	For provision of a food bank

Transfers

All transfers relate to overhead costs, incurred by the centre, as agreed with the funder.

5 Debtors and prepayments	2021	2020
	£	£
Debtors	1,868	2,895
Prepayments	1,507	1,232
	<u>3,375</u>	<u>4,127</u>

6 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	116,905	100,850
Cash in hand	250	282
	<u>117,155</u>	<u>101,132</u>

7 Creditors and accruals	2021	2020
	£	£
Creditors	780	-
Accruals	720	817
	<u>1,500</u>	<u>817</u>

7 Security over assets

The Big Lottery Fund holds a charge, value £475,910, on the leasehold and buildings at 35 Cliffe Avenue, Baildon, Shipley, BD17 6NX.

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2021

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustee, the Centre Manager and Youth Work cover. The total employee benefits received by the Centre Manager and Youth Work cover were £38,968 (previous year: £37,909).

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

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2021	2020
	£	£
Within one year	150	300
In the second to fifth years inclusive	-	150
	<u>150</u>	<u>450</u>

Land and buildings at Cliffe Avenue, Baildon, West Yorkshire are leased to Baildon Community Link for use as a community centre; the lease is for a period of twenty years starting 31 January 2011. The landlord, City of Bradford Metropolitan District Council, charges a peppercorn rent and no monies have been charged to the Statement of Financial Activities in this financial year. The trustees are in the process of engaging a solicitor to transfer the charge to the owners, City of Bradford Metropolitan District Council.

10 Funds held as an agent on behalf of other groups

During the year the charity acted as an agent on behalf of Baildon Parkinson's Support Group. In this role the charity received £152 and paid out £748 and held £2,541 on behalf of this group at 31 March 2021. The above transactions have been excluded from these accounts in accordance with the Charities SORP.

Baildon Community Link

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	32,138	6,376	61,043	59,897	93,181	66,273
Room hire and sessional fees	4,017	24,745	-	-	4,017	24,745
Fundraising	1,468	1,527	52	109	1,520	1,636
Clients' contributions	-	-	512	14,472	512	14,472
Kitchen income	-	-	-	3,902	-	3,902
Feed in tariff	3,511	3,450	-	-	3,511	3,450
Sundry income	1,053	256	27	40	1,080	296
Bank interest	107	289	-	-	107	289
Total income	42,294	36,643	61,634	78,420	103,928	115,063
Expenditure						
Salaries, NIC and pensions	28,707	26,351	37,600	45,454	66,307	71,805
Payroll costs	425	410	753	832	1,178	1,242
Travel and transport	-	8	-	-	-	8
Training and volunteers expenses	573	179	-	2,254	573	2,433
Rates	-	1,638	-	-	-	1,638
Utilities	5,534	6,317	-	-	5,534	6,317
Insurance	2,366	2,625	-	-	2,366	2,625
Repairs and maintenance	2,551	5,461	-	-	2,551	5,461
Office costs	2,583	1,673	-	-	2,583	1,673
Equipment and materials	747	1,371	299	3,333	1,046	4,704
Advertising and publicity	279	-	-	-	279	-
Subscriptions and membership	13	33	-	214	13	247
Activities and Day Centre costs	83	-	1,051	10,658	1,134	10,658
Youth activities	-	-	708	1,519	708	1,519
Sessional costs	-	50	-	-	-	50
Kitchen costs	-	-	72	2,562	72	2,562
Independent examination	720	660	-	-	720	660
Sundries	1,618	-	941	1,547	2,559	1,547
Food donations	170	-	900	-	1,070	-
Covid PPE costs	647	-	-	-	647	-
Total expenditure	47,016	46,776	42,324	68,373	89,340	115,149
Net income / (expenditure)	(4,722)	(10,133)	19,310	10,047	14,588	(86)
Transfers between funds	17,244	11,445	(17,244)	(11,445)	-	-
Net movement in funds	12,522	1,312	2,066	(1,398)	14,588	(86)
Fund balances brought forward	104,398	103,086	44	1,442	104,442	104,528
Fund balances carried forward	116,920	104,398	2,110	44	119,030	104,442