

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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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