

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

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 13

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