

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



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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.

Baldon 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