

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

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

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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	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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