

Baildon Community Link

Charity number 1134980

A company limited by guarantee number 03387537

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



Baildon Community Link

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Baildon Community Link

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

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

Charity number 1134980 Registered in England and Wales

Company number 03387537 Registered in England and Wales

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

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 17 June 1997. It is governed by a memorandum and articles of association amended by special resolution dated 25 November 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Baildon Community Link

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

Objectives and activities

The charity's objects

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

The charity's main activities

The main activity is running a community centre.

Public benefit statement

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

Achievements and performance

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

Financial review

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

Reserves policy

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

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

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

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

Baildon Community Link

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 11/3/2026

Torge Steffen (Trustee)

Baildon Community Link

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

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

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

14/3/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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

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

All incoming resources and resources expended derive from continuing activities.

Baildon Community Link
Balance sheet
as at 31 March 2025

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

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11/3/2026

Torge Steffen (Trustee)

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Baildon Community Link

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

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

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2025

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

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

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

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

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

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

Transfers

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

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

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

Baildon Community Link

Notes to the accounts continued

for the year ended 31 March 2025

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

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

10 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

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

11 Operating leases

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

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

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

Baildon Community Link

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

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