

COMPANY REGISTRATION NUMBER: 6370028

CHARITY REGISTRATION NUMBER: 1135599

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

(A company limited by guarantee)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

Company Information

Directors/Trustees

P James (Chair)

H Hassan(V. Chair)

P Bloom (Treasurer)

J Scott

P Tate

S Cair

A Perveen

B Rafiq

H Naib

A Ismail

S Zamir (appointed 22 September 2020)

Principal Staff – Chief Executive – J Khan

Accountants

Abbas & Co Accountants Limited

11 Hallfield Road

Bradford

West Yorkshire

BD1 3RP

Bankers

Unity Trust Bank

Nine Brindleyplace

4 Oozells Square

Birmingham

B1 2HB

Registered Office

114/116 Manningham Lane

Bradford

West Yorkshire

BD8 7JF

Company Registration Number 6370028

Charity Registration Number 1135599

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Report

My name is Pam James and I am extremely pleased to say CNet has survived and indeed thrived in many ways despite the difficulties and uncertainties all of us have faced over this last year. CEO Javed Khan has led his team through these months so CNet is still achieving great work amongst the communities of Bradford and District, making the Board of Trustees and myself extremely proud of all they have done whilst working from home, often alone workwise but with children also at home making it not at all easy for working circumstances.

Plans were made and put in place and met, keeping the organisation in shape and achieving them; still working as a team but virtually, they have all been amazing and the Board has marvelled at the successes achieved. You will get to know how many and how amazing that is as you read this Annual Report and the details of the projects, old and new.

I firmly believe CNet has overcome many of the affects that Covid-19 has had on all organisations and their work, meeting the needs of many people and organisations and moving ahead into the coming year with confidence for a thriving 2022.

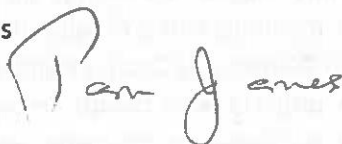
Covid19 has taught everyone a great deal; there will be changes as to how we work from now on, some obvious as good, others perhaps more difficult to accept, but we will learn more as we go along, accepting change and making more of them maybe but always thinking of CNet's future and its contribution to the needs of this city.

May I also thank all the members of the Board for their support throughout the last year, Zooming together for meetings, missing face to face discussions and decision making, but always giving their support to the staff and also what their personal needs may be at any one time. May I say again on behalf of myself and these stalwart volunteers a huge thank you to Javed and every member of staff for their dedication and support to keep CNet, not only alive but moving into the next year with a positive outlook for its future.

Here's to the year ahead, continuing the success by working together as a team.

Thank you for your support too.

Pam James



Structure, governance and management

Bradford & District Community Empowerment Network Limited is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. It is a membership organisation and its Directors/Trustees are elected by members in accordance with the procedures set out in the Articles of Association. Directors/Trustees should, wherever possible, add to the skills of the Board as a whole. The charity has in place a procedure and process for the induction and training of new Directors/Trustees which includes detailed briefings on their legal obligations as Directors and as Trustees, Charity Commission advice and guidance, existing decision making processes, familiarisation with the current business plan and the financial position of the charity and visiting the charity's premises to meet other Directors/Trustees and key members of staff.

Objectives and activities

Our purposes

The principal purposes of the charity are to develop the capacities and skills of members of the community (particularly those who are deprived or excluded) in such a way that they are better able to identify and meet their needs, engage with public decision making and to participate more fully in society and to promote and support public decision making in the provision, improvement or maintenance of public amenities.

In shaping our objectives and planning our activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Main Activities

Bradford District Assembly CNet is commissioned by Bradford Council to co-ordinate and facilitate the Assembly and support its members and representatives. The Bradford District Assembly (BDA) was established in 2009

The Assembly provides an interface between the Voluntary and Community Sector (VCS) and the public sector, primarily Bradford Council's key strategic partnerships and the Bradford & Craven Clinical Commissioning Group. The work of the Assembly is overseen by the **Assembly Steering Group (ASG)** which has members from each of the BDA forums plus specialist advisors. The main aim is to enable the VCS to play a full and equal role in the development of local policy and strategy, and to ensure fair inclusion in service planning, design and delivery.

Since the start of the pandemic, the Assembly Steering Group have worked in collaboration with partners from the VCS, Bradford Council and health. Members of the Assembly worked with colleagues across the district and worked tirelessly throughout to support our communities. We are all eternally grateful and thankful for the efforts of each and every person who contributed, particularly our army of volunteers. The Assembly Forums continued to meet via zoom, 750 people participated in various meetings and events, many of which were focused on the impact of the pandemic.

The Engaging People Projects (EPP) is funded as a partnership and also includes Hale, Bradford Talking Media and Healthwatch Bradford & District. This project is commissioned by Bradford District and Craven CCG. CNet leads on both the Women's Health Network and Bradford District and Craven Maternity Voices Partnership. During what has been a very challenging year we have seen an increase in numbers of meetings being organised and attendance and membership for both the Women's Health Network and Bradford District and Craven Maternity Voices Partnership. We have developed a number of innovative collaborative projects with health services, voluntary sector partners and wider service providers, IWD Event 2021 #Choose To Challenge, Womens Health Research Project with Birmingham City University, Two Maternity 15 Steps Reviews at Bradford Royal Infirmary covering Antenatal Clinics & Day Unit, Assessment Centre, Waiting area and the Labour Ward, co-produced with BRI a series of BAME Maternity Film Clips on: attending antenatal appointments, vitamin D and partners support during pregnancy. Filmed in various languages (Arabic, Eritrean, Urdu, Punjabi etc.) by local parents, these have been

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2021 (cont'd)

shared across various national and local social media platforms including BBC Facebook, we have co-produced two maternity surveys with over 150 responders, the first a maternity carer's user's evaluation gathering women's experiences during the pandemic and a second around breastfeeding during the pandemic. These have helped shape and influence service delivery.

Community Conversations project started in January 2020 for 12 months and was funded through Stronger Communities Together, Bradford Council. Bradford is one of five national 'Integration Areas'. The vision for the programme is of a place where everyone feels that they belong, are understood, feel safe and are able to fully participate in the opportunities the District Offers.

Community Conversations was to work specifically in two areas in each constituency, 10 in all, bringing together residents from different backgrounds no matter what their religion, gender, sexuality, religion, ethnicity or social class. Key to this was working with ward officers to identify the areas where there is a cohesion/integration issue, and use the Community Readiness Model (CRM) as the tool to identify the level of readiness to change, thereby informing the type/level of integration activity required.

Meetings with ward officers were arranged to establish the areas within each constituency and the specific issues we were to work with. Training on CRM took place. The areas identified were Bradford East – Ravenscliffe and Canterbury, Bradford West – Manningham and Clayton, Bradford South – Buttershaw and Great Horton, Shipley – Westroyd and Bingley, Keighley – Highfield and Braithwaite.

Roma Strategy project began in January 2020 for 12 months and was funded through Stronger Communities Together as one of five national 'Integration Areas'. The vision for the programme is of a place where everyone feels that they belong. The project involved working specifically with statutory public bodies (Council, Health, CCG's, Police, Fire and Rescue Service) and gaining a commitment from senior leaders to engage effectively with the local Roma Community to help change the way services are delivered to better respond and meet the needs of the Roma.

Due to the Covid19 Pandemic the Project was partially paused, however a Roma Strategy Advisory email group was formed and started to meet through Zoom. During this time, we used intelligence and contacts to support the Roma community during the Covid19 crisis, linking with other organisations including the police.

CNet became the lead on gathering information and developed strong relationships with other organisations within the Roma Strategy Advisory Group. We supported Public Health Bradford, Bradford & District CCG, Safer Communities and Welcome to Bradford to include CEE and Roma on their relative websites and co-ordinated the sourcing and sharing of Covid19 video messages in CEE languages. Ultimately the draft Roma Strategy report will be submitted to the Advisory Group and relative strategic bodies including Stronger Communities, Bradford Council with recommendations and a launch of the Strategy once approved.

Project YouTurn – Never Too Late is a programme designed to address the drug issues in the BD7 area of Bradford. The project has been in development since September 2019 and officially commenced in September 2020. During this time period, extensive research was undertaken including a review of initiatives and best practice across the country and a mapping exercise to understand services available and work being done to tackle illegal drug use and dealing. Connections were made with organisations and stakeholders to establish investment and ownership from the outset. The programme is funded by the Local Trust through the Big Local initiative. The project is about creating awareness of the dangers of drug misuse and dealing drugs through supporting people, promoting information, developing diversionary activities and engaging with the communities for a better understanding of the issues around drugs use. Project YouTurn is working with key organisations such as the council's Drug Services, The Bridge Project, West Yorkshire Police, and the Youth Service, along with community groups and local community centres. We are taking a co-ordinated and partnership approach to help improve the situation in the BD7 area. The plan is to work together to provide more activities for young people to

deter them from crime, increase drug education within the communities and, most importantly, guide people affected by drugs to relevant support services that are currently available.

Grants - CNet specialises in community grant facilitation, commissioning and administration. Over the last 20 years we have managed a wide range of grant schemes on behalf of a number of agencies. We have distributed in excess of £3 million to over 1000 community groups and projects across Bradford District. These have included projects in a range of specialist areas such as Mental Health, Community Development, Environment, Sports and Recreation, Children and Young People, and Health and Wellbeing. CNet were commissioned to administer the grant awards programme for Join Us Move Play (JU:MP). The JU:MP project focused on improving the health and wellbeing of children aged 5 – 14 and their families living in the North Bradford area through physical activity. The Covid19 pandemic brought a halt to project delivery during 2020/2021 for many groups and with the closure of schools it meant children were left doing none or very little physical activity. Working together, JU:MP and CNet introduced smaller up to £1500 grant awards for organisations to support activities in bubbles and virtual activities to keep children and their families active during the lockdowns. During the year nearly £10,000 was distributed to seven community groups to support physical activity.

Mental Health Grants - In September 2020 CNet were commissioned to run a grants programme for the Bradford Council Public Health Team focusing on improving the mental health of Bradford Citizens. The scheme funds new or emerging areas of work tailored towards adults aged 18 and over. The aim is to support projects that reflect the key priorities relating to mental health of the Bradford Council Plan and Mental Wellbeing in Bradford District and Craven Strategy 2016-2021. Fast Track grants of up to £2000 were available for community groups/organisations. From December 2020 to March 2021, seven Fast Track grants totalling £12,775 were distributed to groups across the district.

BRADFORD CENTRAL COMMUNITY LED LOCAL DEVELOPMENT (CLLD) -CNet is one of the delivery partners on the programme, with responsibility for appraisal and monitoring. One potential large project under Activity 1 was close to being rolled out around the time period when the pandemic became a major obstacle to progress. A considerable amount of time and energy had been invested to resolve issues which the accountable body identified as barriers to the progression of the project. Bradford Central CLLD Programme consisted of five separate major project areas known as 'Activity'. Potential project ideas that can be developed under each Activity were set out within the Local Development Strategy (LDS) at the start of the programme. It is a complex funding programme requiring joint collaboration between many different partners/stakeholders.

The **Diversity Insight Project** was funded by Give Bradford. The key objective was to understand VCS organisations in terms of how their staff, board and volunteers are reflective of the communities they serve. To this end, a survey was designed via Survey Monkey and was widely marketed to VCS organisations who were encouraged to participate. In total we received 100 returns which given the constraints and effects of Covid19 we are impressed with. Services are under a great deal of pressure with increased demands, funding uncertainties, staff problems, volunteer illness etc. Finally, we carried out an analysis of the data - from the analysis we are able to determine which communities are most/least represented as well as priorities for future training and development needs.

Community Consultation – Joint Strategic Needs Assessment (Community Safety) - CNet was commissioned by Bradford Council to undertake the community consultation required by The Crime and Disorder (Formulation and Implementation of Strategy) Regulations 2007. The Regulation requires each local government area to compile annual strategic assessment plans to assist the district Community Safety Partnership in terms of planning and reviewing their plans. The primary objective of this consultation was to identify communities and neighbourhoods that often fall through the net, the seldom heard communities, with a focus on issues of community safety that have long-term damaging impacts on these communities. In compliance with the government guidelines around

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2021 (cont'd)

Covid-19, the consultations were carried out both online and face-to-face. The consultation focused on different types of crimes, such as drugs, burglary, anti-social use of vehicles, forms of violence, and personal safety, etc.

Consultation focus groups included refugee and asylum seeker communities, LGBTQ+, social housing estates, women, inner-city neighbourhoods, and homeless groups. Participation was an essential component of this consultation and as a result the questions which were used to initiate discussion were very much themed around prompting discussion rather than a Q&A session. CNet has been accredited with achieving far beyond the requirements of the consultation specification scopes in its strategy, management, and the delivery of the consultation.

Achievements and Performance

The company has successfully continued to deliver our services during this extremely difficult year with the pandemic. We have managed the small grant making activities for funding organisations and run a series of community development and health programmes. We have designed, developed and delivered community engagement and interventions for a number of projects using new methods and tried and tested methods. The staff have had to adapt to working from home using IT more for meetings and sharing information.

The trustees believe that the company has performed well. The company has worked hard to create a sound foundation for it to continue to develop and where opportunities arise to expand the range and diversity of its offer. We have, in line with our reserves policy, built sufficient reserves to sustain us for an acceptable period of time.

Plans for future periods

The directors aim to continue to develop the work of the organisation through exploring a number of proposals around community development programmes and new work under the health schemes. The organisation is expecting a minor diminution in the amount of grant monies received over the next year. However, we have considerably reduced our operational costs and are prudent with our expenditure. We have put into practice our strategic plan and continue to deliver against its objectives. The Strategic Plan has been helpful to remain focused and been very beneficial in allowing the organisation to have clear objectives and measures to work against.

Financial Review

The statement of financial affairs shows total income of £499,359, a decrease of 23% on the previous year, and total expenditure of £479,409, a decrease of 20%, resulting in a surplus of £19,950. This is lower than 2020 and is principally due to the different mix of funding opportunities available during the pandemic and their individual contributions to our core costs. The trustees continue to seek to sustain the financial position of the organisation by attracting funding from non-traditional funders to offset the reduction in funding from central and local government, whilst maintaining its stated purposes and objectives.

Reserves Policy

In accordance with the Charity Commission Guidance, the trustees have considered the reserve needs of the charity and have established a policy whereby unrestricted funds neither committed nor invested in fixed assets (free unrestricted reserves) should equate to three months of total expenditure (excluding grants paid) plus statutory redundancy and notice period costs. At 31 March 2021, free unrestricted current reserves totalled £267,869. After deducting the costs of statutory redundancy and notice costs (£147,837), the remaining reserves represent 3.2 months (2020 – 2.5 months) of total expenditure (excluding grants paid) for the year. The trustees will continue to seek to maintain the achievement of the policy target.

Investment Policy and Objectives

The uncertainty surrounding future funding precluded a long term investment policy in previous years. During 2018-19, the Trustees invested part of its reserves in a Building Society deposit account as a short term investment and a similar amount in the COIF Charities Investment Fund as a medium to long term investment whilst retaining the equivalent of three month's costs in its current account as working capital. In 2020-21, the charity topped up its investments to the maximum covered by the Bank Guarantee and made a further, similarly sized investment, of a short term nature, in a bank deposit account, whilst maintaining the equivalent of three month's costs.

Going concern

The organisation's budget for 2021-22 shows a break even position based on contracted and potential funding, despite the on-going uncertainty arising from the COVID pandemic and its restricting effects on delivery methodology. Since the year end, the charity has prepared a number of funding bids that should result in a small surplus for the current financial year for the organisation. However, in the continuing difficult economic climate that is affecting most small charities, it is possible that funding may not be able to be secured going forward, in which case the charity would have to utilise its reserves, scale down or cease its activities. The trustees and staff are fully aware of this and make every effort to source new funding streams and are confident that these can be achieved. The accounts, therefore, have been prepared on a going concern basis

Risk Management

The directors have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The directors regularly review the financial, business and operational risks which face the organisation and ensure that strategies are in place to deal with them.

Statement of responsibilities of trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of its financial year and of the surplus or deficit of the company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accountancy policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business

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

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2021 (cont'd)

Statement of disclosure of information to independent examiners

The trustees of the company who held office at the date of approval of this annual report confirm that:

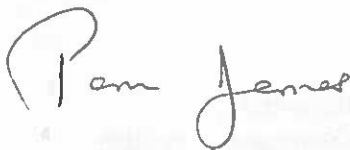
- So far as they are aware, there is no relevant information needed by the company's independent examiners in connection with the preparation of their report, of which the company's independent examiners are unaware, and
- They have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the company's independent examiners are aware of this information.

The company has taken advantage of the small companies' exemption in preparing the report above.
The trustees declare that they have approved the Trustees' Report (including Directors' report) above.

Signed on behalf of the charity's trustees/directors

Pam James – Director/Trustee (Chair)

09/09/2021



BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

Independent Examiner's Report to the directors of Bradford & District Community Empowerment Network Limited on accounts for the year ended 31 March 2021

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Certified Public Accountants Association.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and to state whether particular matters have come to my attention.

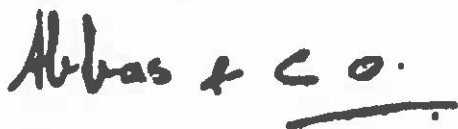
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- Accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- The accounts do not accord with such records;
- Where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- Any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Abbas & Co Accountants Limited
11 Hallfield Road
Bradford
West Yorkshire
BD1 3RP

09/09/2021

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from					
Charitable activities	2	58,963	436,114	495,077	639,503
Interest received		407		407	824
Other Income	3	3,875	-	3,875	4,722
Total income		<u>63,245</u>	<u>436,114</u>	<u>499,359</u>	<u>645,049</u>
Expenditure on					
Grant payments	4	-	31,665	31,665	87,436
Charitable activities	5	42,532	404,449	446,981	510,371
Support costs	5	763	-	763	969
Total Expenditure		<u>43,295</u>	<u>436,114</u>	<u>479,409</u>	<u>598,776</u>
Net income and net movement in funds		19,950	-	19,950	46,273
Total funds brought forward		<u>254,395</u>	<u>-</u>	<u>254,395</u>	<u>208,122</u>
Total funds carried forward		<u>274,345</u>	<u>-</u>	<u>274,345</u>	<u>254,395</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
BALANCE SHEET
31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	10		6,476		8,074
Investment	11		85,000		70,000
Current assets					
Debtors	12	25,817		43,317	
Cash at bank and in hand		336,628		395,085	
		<u>362,445</u>		<u>438,402</u>	
Creditors: amounts falling due within one year	13	<u>179,576</u>		<u>262,081</u>	
Net current assets			182,869		176,321
Total net assets			<u>274,345</u>		<u>254,395</u>
Funds of the charity					
Restricted income funds			-		-
Unrestricted funds	14		<u>274,345</u>		<u>254,395</u>
Total funds			<u>274,345</u>		<u>254,395</u>

The 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 company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts. These accounts are prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

The notes on pages 14 to 20 form part of these accounts

Signed



Name: Pam James

Chair of Trustees on behalf of the trustees

Approved by the trustees on 09/09/2021

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
STATEMENT OF CASH FLOWS
for the year ended 31 March 2021

	2021	2020
	<u>£</u>	<u>£</u>
Cash used in operating activities – Note 16	<u>(43,457)</u>	<u>173,187</u>
Cash flows from investing activities		
Investment	(15,000)	-
Purchase of tangible assets	-	-
Cash provided by (used in) investing activities	<u>(15,000)</u>	<u>-</u>
Cash used in financing activities	<u>-</u>	<u>-</u>
Increase (decrease) in cash or cash equivalents in the year	<u>(58,457)</u>	<u>54,417</u>
Cash and cash equivalents at the beginning of the year	<u>395,085</u>	<u>340,668</u>
Total cash and cash equivalents at the end of the year	<u>336,628</u>	<u>395,085</u>

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

1 Accounting Policies

No changes have been made to the accounting policies and accounting estimates initially adopted for the financial year ended 31 March 2021. No material prior year errors have been identified in the reporting period.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014) - (Charities SORP (FRS 102)), with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011. Bradford & District Community Empowerment Network Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

c) Preparation of the accounts on a going concern basis

The company reported a cash inflow of £ for the year. The trustees are of the view that the immediate future of the company is secure and on that basis the company is a going concern.

The ongoing uncertainties applying in the charity sector – the reductions in funding available to local authorities, the potential economic effects of Brexit on the availability of future funding and the consolidation within the sector – have been reviewed and quantified as accurately as is currently possible and action plans have been formulated to mitigate their effects and ensure the security of the charity.

d) Income

Income is recognised when the company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company: this is normally on notification of the interest paid by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are grants which the grantors have specified are to be solely used for particular areas of the charity's work or for specific activities undertaken by the charity.

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

NOTES TO THE ACCOUNTS (cont'd)

For the year ended 31 March 2021

g) Expenditure and unrecovered VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Operating leases

The company classifies the lease of printing and other equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated on a reducing balance basis over their estimated useful economic lives on the following bases:

Land & Buildings	15% of reducing balance
Plant & Machinery	20% of reducing balance

j) Debtors

Trade and other debtors are recognised at the net settlement value. Repayments are valued at the net prepaid amount.

k) Cash at bank and in hand

Cash at bank and in hand includes cash and current account balances.

l) Creditors and provisions

Creditors and provisions are recognised when the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their net settlement value.

m) Financial instruments

The charity has no financial instruments and financial liabilities.

n) Transition to FRS 102

No restatement of items has been required in making the transition to FRS 102. The transition date was 1 April 2014.

o) Volunteers

The charity benefits greatly from the involvement and enthusiastic support of many volunteers, details of which are given in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 March 2021
2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
CABAD	13,468	77,423	90,891	84,485
Big Local	(2,081)	113,179	111,098	151,674
Bradford CCGs	22,730	87,406	110,136	264,137
Home Office	-	-	-	8,780
National Lottery	-	-	-	9,600
GiveBradford	2,480	16,885	19,365	-
European Union	(8,816)	17,842	9,026	-
Sports England	15,732	26,237	41,969	82,428
West Yorkshire PCC	843	5,157	6,000	5,460
Bradford Council	14,607	91,985	106,592	32,939
	<u>58,963</u>	<u>436,114</u>	<u>495,077</u>	<u>639,503</u>

3. Other Income

	2021 £	2020 £
Room Hire	<u>3,875</u>	<u>4,722</u>

4. Grant payments

Grant payments are made by the company under commissions from external funders

	2021 £	2020 £
Greenmoor Big Local	9,493	19,170
CBMDC – Mental Health	12,775	-
Active Bradford	9,397	68,266
	<u>31,665</u>	<u>87,436</u>

**BRADFORD & DISTRICT COMMUNITY
EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 March 2021**

5. Total resources expended

	Charitable activity	Govern- ance	Total 2021	Total 2020
Direct costs				
Wages & Salaries	287,772		287,772	276,456
Staff Training	-		-	1,255
Project costs	117,725		117,725	162,958
Travel and venue hire	1,650		1,650	5,427
Rent, rates and insurance	18,748		18,748	26,906
General Expenses	1,632		1,632	4,712
Repairs and maintenance	1,476		1,476	1,611
Telephone	2,752		2,752	2,148
Computer software and maintenance	6,240		6,240	5,705
Printing, postage and stationery	949		949	2,546
Promotion and publicity	3,303		3,303	15,722
Accountancy fees	2,971		2,971	2,772
Bank Charges	165		165	158
Depreciation	1,598		1,598	1,995
	<u>446,981</u>	<u>-</u>	<u>446,981</u>	<u>510,371</u>
Support costs				
Trustee travel reimbursements	-	50	50	256
Independent examiner's and filing fees	-	713	713	713
	<u>-</u>	<u>763</u>	<u>763</u>	<u>969</u>
	<u>446,981</u>	<u>763</u>	<u>447,744</u>	<u>511,340</u>
Restricted resources expended	404,449	-	404,449	464,149
Unrestricted resources expended	42,532	763	43,295	47,191
	<u>446,981</u>	<u>763</u>	<u>447,744</u>	<u>511,340</u>

6. Trustees remuneration

Expenses were reimbursed to 1 trustees during the year amounting to £50 (2020 – 1 trustee £256).

7. Total expenditure

Total expenditure includes the following items:

	2021 £	2020 £
Independent examiner's and filing fees	713	713
Depreciation of owned assets	<u>1,598</u>	<u>1,995</u>

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 March 2021

8. Employees remuneration

During the year the company operated a money purchase pension scheme through by Scottish Equitable. Employees contract directly with the insurance company. The company makes a contribution of 5.5% of salary. One employee was a member of the scheme throughout 2020-21 (2019-20 – one). During the year, the company also operated a money purchase pension with NEST to all employees qualifying for automatic enrolment. There are four members of the scheme (2019-2020 – four). The company makes contributions in line with the statutory rates (3% from 1 April 2019).

The average number of employees during the year was:

	2021	2020
	Nos	Nos
Charitable activities	<u>12</u>	<u>12</u>

Staff costs for the year were:

	2021	2020
	£	£
Wages and salaries	263,799	254,559
Social security costs	18,001	17,864
Pension costs	4,084	4,033
Staff health scheme	<u>1,887</u>	<u>-</u>
	<u>287,771</u>	<u>276,456</u>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Taxation

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 March 2021

10. Tangible fixed assets

	Land & Buildings	Plant & Machinery	Total
Cost			
As at April 2020	853	23,325	24,178
As at 31 March 2021	853	23,325	24,178
Depreciation			
As at April 2020	531	15,573	16,104
Charge for the year	48	1,550	1,598
As at 31 March 2021	579	17,123	17,702
Net Book Value			
As at 31 March 2021	274	6,202	6,476
As at 31 March 2020	322	7,752	8,074

11. Investment

The charity holds 494.35 (2020 – 417.36) Accumulation Units in the COIF Charities Investment Fund as a medium to long Term investment. The market value at 31 March 2021 was £102,200 (2020 - £69,347).

12. Debtors

	2021	2020
	£	£
Income due	25,817	43,317

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	179,576	262,081

14. Analysis of funds

	At 1 Apr-20	Incoming resources	Resources expended	At 31 Mar-20=1
	£	£	£	£
General funds				
Unrestricted income fund	254,395	63,245	-43,295	274,345
Restricted funds				
CABAD	-	77,423	-77,423	-
Big Local	-	113,179	-113,179	-
Bradford CCGs	-	87,406	-87,406	-
European Union	-	17,842	-17,842	-
Bradford Council	-	91,985	-91,985	-

Sports England	-	26,237	-26,237	-
GiveBradford	-	16,885	-16,885	-
West Yorkshire PCC	-	5,157	-5,157	-
Total restricted funds	-	436,114	--436,114	-
Total funds	254,395	499,359	-479,409	274,345

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

NOTES TO THE ACCOUNTS (cont'd)

for the year ended 31 March 2021

15. Analysis of net assets between funds

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Tangible assets	6,476	6,476	8,074
Investment	85,000	85,000	70,000
Current assets	362,445	362,445	438,402
Creditors: amounts falling due within one year	(179,576)	(179,576)	(262,081)
Net assets	274,345	274,345	254,395

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movements on funds	19,950	46,273
Add back depreciation charge	1,598	1,995
(Increase)/decrease in debtors	17,500	(30,646)
Increase/(decrease) in creditors	(82,505)	36,795
Net cash used in operating activities	(43,457)	54,417

17. Members' liability

Bradford & District Community Empowerment Network Limited is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.