

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 2022

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

Company Information

Directors/Trustees

P James (Chair)
H Hasan(V. Chair)
P Bloom (Treasurer)
J Scott
P Tate
S Cair
A Perveen
B Rafiq (resigned on 9th October 2021)
H Naib
A Ismail
S Zamir

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 2022 (cont'd)

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 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

We have survived another year of lockdowns, restrictions, working at home all leading to changes in our working arrangements thus ensuring 'the organisation survived the year, met our commitments and achieved good results from carrying out our projects and meeting our deadlines.

This was only achieved through the dedication of our CEO Javed Khan and his leadership and encouragement with all the staff, who in return have responded 100% to make the successes achieved in the past 12 months.

However as with the very nature of our sector change is always a contract away and this has been the case for us this year. The re-tendering of two of our main contracts has not favoured us. We were not successful in our application and this will clearly have a significant impact upon us going forward.

It is understood the year ahead will not be easy for anyone but, if we continue to work as a team, again with everyone's support and encouragement, we explore and look to new opportunities and projects I am sure we will bring new and different achievements for the organisation. All the hard work and dedication will help to bring about a year of success for everyone through the commitment and support.

I would also like to acknowledge and thank the other Board members, especially our Treasurer Peter Bloom and Book Keeper Sue Sheldrick whose continued support at meetings and work behind the scenes has been vital not only for the year gone but more importantly to plan the difficult year ahead.

Finally may I thank those able to attend the AGM 2022 either in person or via Zoom; again your support is valued and appreciated. I believe Zoom is here to stay as it allows flexibility for work and attendance of meetings and events; much as I prefer the personal approach I do recognise the value Zoom offers so allowing all members to be involved and contribute to the issues and opportunities that are presented for future growth and support of various and varying projects with Cnet.

It has been a privilege and honour to be the Chairman of this vital organisation for another year and with your positive involvement seeing a progressive and successful year ahead whilst continuing to turn difficulties into opportunities, moving ahead whilst supporting the local communities to do the same throughout the Bradford District.

Thank you yet again for your support in whatever way you are involved.
Pam James – Chairperson



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 Assembly is the link between the Voluntary and Community Sector (VCS) and the public sector. The Assembly Steering Group (ASG) oversees the work of forums. Current thematic Forums are: Health and Wellbeing Forum; Community Economic Forum; Safer Communities Forum; Young Lives Bradford (facilitated by CABAD); Bradford Environment Forum; Equalities Forum. Forums participants are small community / neighbourhood groups; voluntary sector groups and organisations; active citizens and statutory partners.

Project YouTurn – Never Too Late is a programme designed to address the drug issues in the BD7 area of Bradford. Project You Turn is an Anti- drugs programme for the BD7 area of Bradford which CNet oversees. The Project is funded by the Local Trust through the Big Local initiative (Part of the National Lottery). The project has aimed to create awareness on the dangers of drug misuse and dealing drugs to supporting people with loved ones affected by drugs. Promoted important information in various languages to help people understand the effects of drugs developed and funded diversionary activities for young people. Promoted existing drug and alcohol services that can provide support, Engagement and communicate with the local communities to better understand the support required. The Project has worked with key organisations such as the councils' Alcohol Drug Education Prevention Team (ADEPT), The Bridge Project, West Yorkshire Police, local schools and the local community.

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. This was the final year for the project which came to an end in March 2021 and was a very busy period for the team. The year also saw the fruition of several collaboration projects with our health, Council and national research partners.

Women's Health Network (WHN) -The impact of the network has been praised in an evaluation carried out by Dr Emma Craddock from Birmingham City University. The report, published in late 2021, said the network "*demonstrates the value of addressing women's health holistically utilising an asset-based approach*". WHN members took part in research interviews and workshops during autumn 2021. The membership currently stands at 230 plus members.

Bradford District and Craven Maternity Voices Partnership (BD&C MVP). The Network hosted three main meetings, attended by the Heads of Airedale General Hospital and Bradford Royal Infirmary Maternity Teams. MVP representatives also attended the Outstanding Service Programme Board, Act as One Better Births Steering Group and West Yorkshire & Humber Local Maternity System meetings. Two Better Births Community Engagement Events were held in November with workshops around birthing experiences, ante-natal classes and digital inclusion. Bradford attendees were mainly from Pakistani, Slovakian and Polish backgrounds and Keighley saw parents from Bangladeshi and Pakistani backgrounds. The membership currently stands at 160 plus members.

Engagement: The team has been working with fellow EPP partners around sharing and gathering information on the Covid vaccine rollout, Keighley Health Engagement and collating Grassroots insight for the NHS.

Grant Making: 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.

Mental Health Grants: 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 mental health priorities of the Bradford Council Plan and Mental Wellbeing in Bradford District and Craven Strategy 2016-2021. Fast track grants of up to £2000 and small grants of £2000 to £5000 were available for community groups/organisations. From April 2021 till March 2022, 24 grants totalling £88,000 were distributed to groups across the district.

Community Led Gardening and Food Growing Grants: In December 2021 Bradford Council Public Health Team further commissioned CNet to distribute a small amount of grants for community led gardening and food growing projects. The Community Led Gardening and Food Growing Grants Scheme was to improve the mental health and wellbeing of Bradford citizens. The scheme funded new or existing projects that were working with adults, children and young people or undertook inter-generational work focusing on community led gardening or food growing. Fast track grants of up to £2000 and small grants of £2000 to £5000 were available for community groups/organisations as well for schools and youth clubs. From January 2022 till March 2022, 12 grants totalling £37,490 were distributed to groups across the district.

Community Conversations project 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.

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. The aim of the Roma Strategy project was to improve engagement between statutory public services and the Roma community. This project began in January 2020. The Roma Strategy has been developed in collaboration with cross sector partners, agencies, key stakeholders and the Roma community. The strategy was launched successfully in December 2021 with all stakeholders present and giving their commitment to deliver on the recommendations

Bradford Gypsy and Traveller Strategy: Bradford Council identified the need to engage with GT communities who reside in houses and has asked Leeds GATE to submit a proposal to deliver a proportion of this work. Leeds GATE will work in partnership with Public Health at Bradford MD Council to identify and engage with partner organisations, and will work to identify Gypsies and Travellers living in houses and convert a proportion of those contacts into engagements in a semi-structured interview. Cnet were selected to carry out this engagement work. We successfully completed the interviews which helped to inform Bradford Council's development of a Gypsy and Traveller Strategy.

Walking Project: In late August 2021 we secured funding from the City Connect / West Yorkshire Combined Authority, for a project to encourage communities to walk more. Over a period of time a series of 4 walks were identified, which is aimed at enabling more people to travel by bike and on foot. The walks followed paths and tracks through meadows, through wooded glens and country lanes in countryside. Prior study was done on all the walks so as to understand and gain knowledge of the flora and fauna. This was essential to provide the walkers with information of various trees and plants on the route, also local history of each of the areas, a booklet detailing each of the walks along with the local and natural history has been produced.

West Yorkshire Combined Authority's Third Sector Advisory Group: We promote the work of the office around the Bradford District and also regularly organise and run events highlighting Issues and priorities identified in the Police & Crime plan. This done by inviting members of groups and organisations across the district to hear speakers who are connected to organisations working in the particular highlighted area of work, speak about their work and this is followed by discussions to identify any gaps, to encourage networking and plan how to work together more effectively. We also worked with a number of focus groups to identify current and long-term issues affecting community safety in the Bradford district area and this fed into the 2021 Community Safety Partnership Bradford District Strategic Assessment.

The West Yorkshire Violence Reduction Unit: We have updated our series of 'How to' booklets that we developed and produced a number of years ago. How to Fundraise, How to write a Fundraising Strategy and a Grant Application, How to set up a Community Group

Community Champions Project: This project was aimed at increasing communication and reach of ethnic minority groups, migrants, diaspora (where relevant) individuals who may have little or no English and communities with learning and other disabilities. Champions were recruited and trained, Training included Anti-Rumour and Critical Thinking focusing on misinformation and rumours, test and trace and vaccinations. Support was provided via commissioned partners to develop and run support groups for residents. Our role was to ensure that all the partners delivered to agreed SLA's through monitoring and evaluation.

Achievements and Performance

The company has successfully 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, this has naturally increased our staff team. We have worked extremely hard to deliver on our Strategic plan over this year and have had considerable success. We have re-designed our website and increased our usage of social media which has been in line with our marketing plan. We have updated our free e-newsletter refreshed and received by around 1500 contacts.

The directors 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 the 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 £472,293, a decrease of 8% on the previous year, and total expenditure of £482,380, an increase of 1%, resulting in a deficit of £10,087 This is lower than 2020 and is principally due to the different mix of funding opportunities available during the pandemic and their individual contributions against 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 £264,258. After deducting the costs of statutory redundancy and notice costs (£137,336), the remaining reserves represent 3.9 months (2021 – 3.2 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 deficit position based on contracted and potential funding following the loss of two central contracts for the ensuing years. Since the year end, the charity has prepared a number of funding bids that should result in reducing the deficit 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.

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:

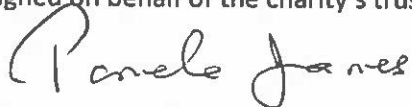
- So far as they are aware, there is no relevant information needed by the company's independent examiners in connection with the preparation of their report, of which the company's independent examiners are unaware, and
- They have taken all steps that they ought to have taken as trustees in order to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

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2022 (cont'd)

The trustees declare that they have approved the Trustees' Report (including Directors' report) above.

Signed on behalf of the charity's trustees/directors

A handwritten signature in black ink that reads "Pamela James". The signature is written in a cursive, flowing style.

Pam James – Director/Trustee (Chair)

8/9/2022

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 2022

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.

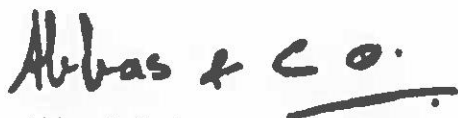
Basis of independent examiner's statement

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
BD1 3RP

8/9/2022

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022

RP		Unrestricted Funds £	Restrict ed Funds £	Total 2022 £	Total 2021 £
	Note				
Income from					
Charitable activities	2	50,511	416,221	466,732	495,077
Government grant	3	4,447		4,447	-
Interest received		409	-	409	407
Other Income	4	705	-	705	3,875
Total income		<u>56,072</u>	<u>416,221</u>	<u>472,293</u>	<u>499,359</u>
Expenditure on					
Grant payments	5	-	88,043	88,043	31,665
Charitable activities	6	65,325	328,178	393,503	446,981
Support costs	6	834	-	834	763
Total Expenditure		<u>66,159</u>	<u>416,221</u>	<u>482,380</u>	<u>479,409</u>
Net income and net movement in funds		(10,087)	-	(10,087)	19,950
Total funds brought forward		<u>274,345</u>	<u>-</u>	<u>274,345</u>	<u>254,395</u>
Total funds carried forward		<u>264,258</u>	<u>-</u>	<u>264,258</u>	<u>274,345</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 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible assets	11		5,195		6,476
Investment	12		85,000		85,000
Current assets					
Debtors	13	5,879		25,817	
Cash at bank and in hand		376,544		336,628	
		<u>382,423</u>		<u>362,445</u>	
Creditors: amounts falling due within one year	14	208,360		179,576	
Net current assets			174,063		182,869
Total net assets			<u>264,258</u>		<u>274,345</u>
Funds of the charity					
Restricted income funds			-		-
Unrestricted funds	15		264,258		274,345
Total funds			<u>264,258</u>		<u>274,345</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 companies subject to the small companies regime and in accordance with FRS 102 SORP.

The notes on pages 13 to 19 form part of these accounts

Signed



Name: Pam James

Chair of Trustees on behalf of the trustees

Approved by the trustees on 8/9/2022

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
STATEMENT OF CASH FLOWS
for the year ended 31 March 2022

	2022	2021
	£	£
Cash used in operating activities – Note 17	<u>39,916</u>	<u>(43,457)</u>
Cash flows from investing activities		
Investment	-	(15,000)
Purchase of tangible assets	<u>-</u>	<u>-</u>
Cash provided by (used in) investing activities		<u>(15,000)</u>
Cash used in financing activities	<u>-</u>	<u>-</u>
Increase (decrease) in cash or cash equivalents in the year	<u>39,916</u>	<u>(58,457)</u>
Cash and cash equivalents at the beginning of the year	<u>336,628</u>	<u>395,085</u>
Total cash and cash equivalents at the end of the year	<u>376,544</u>	<u>336,628</u>

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

1 Accounting Policies

No changes have been made to the accounting policies and accounting estimates initially adopted for the financial year ended 31 March 2022. 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 2022

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. Prepayments 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 2022

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
CABAD	6,365	73,635	80,000	90,891
Big Local	2,800	44,644	47,444	111,098
NHS Bradford District	14,997	77,591	92,588	110,136
BYDP	-	7,020	7,020	-
Racial Equality Network	2000	18,000	20,000	-
Give Bradford	-	-	-	19,365
Sports England				41,969
European Union				9,026
Leeds Gypsy Travellers Exchange	548	2,031	2,579	-
WY Combined Authority	1,100	5,766	6,866	-
West Yorkshire PCC	800	5,287	6,087	6,000
Bradford M.B.C	21,901	182,247	204,148	106,592
	<u>50,511</u>	<u>416,221</u>	<u>466,732</u>	<u>495,077</u>
3. Government Grants				
Coronavirus Job Retention Scheme	4,447	-	4,447	-

4. Other Income

	2022 £	2021 £
Room Hire	<u>705</u>	<u>3,875</u>

5. Grant payments

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

	2022 £	2021 £
Greenmoor Big Local	-	9,493
CBMDC – Mental Health	88,042	12,775
Active Bradford	-	9,397
	<u>88,042</u>	<u>31,665</u>

**BRADFORD & DISTRICT COMMUNITY
EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 March 2022**

6. Total resources expended

	Charitable activity	Govern- ance	Total 2022	Total 2021
Direct costs				
Wages & Salaries	256,457		256,457	287,772
Staff Training	1,519		1,519	-
Project costs	81,633		81,633	117,725
Travel and venue hire	3,332		3,332	1,650
Rent, rates and insurance	33,460		33,460	18,748
General Expenses	2,767		2,767	1,632
Repairs and maintenance	796		796	1,476
Telephone	3,037		3,037	2,752
Computer software and maintenance	3,390		3,390	6,240
Printing, postage and stationery	1,536		1,536	949
Promotion and publicity	2,012		2,012	3,303
Accountancy fees	2,115		2,115	2,971
Bank Charges	168		168	165
Depreciation	1,281		1,281	1,598
	<u>393,503</u>	<u>-</u>	<u>393,503</u>	<u>446,981</u>
Support costs				
Trustee travel reimbursements	-	104	104	50
Independent examiner's and filing fees	-	730	730	713
	<u>-</u>	<u>834</u>	<u>834</u>	<u>763</u>
	<u>393,503</u>	<u>834</u>	<u>394,337</u>	<u>447,744</u>
Restricted resources expended	328,178	-	328,178	404,449
Unrestricted resources expended	65,325	834	66,159	43,295
	<u>393,503</u>	<u>834</u>	<u>394,337</u>	<u>447,744</u>

7. Trustees remuneration

Expenses were reimbursed to 2 trustees during the year amounting to £104 (2020 – 1 trustee £50).

8. Total expenditure

Total expenditure includes the following items:

	2022 £	2021 £
Independent examiner's and filing fees	730	713
Depreciation of owned assets	<u>1,281</u>	<u>1,598</u>

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED**NOTES TO THE ACCOUNTS (cont'd)****For the year ended 31 March 2022****9. 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 2021-22 (2020-21 – one). During the year, the company also operated a money purchase pension with NEST to all employees qualifying for automatic enrolment. There are nine members of the scheme (2020-2021 – 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:

	2022	2021
	Nos	Nos
Charitable activities	11	12

Staff costs for the year were:

	2022	2021
	£	£
Wages and salaries	235,648	263,799
Social security costs	14,709	18,001
Pension costs	4,691	4,084
Staff health scheme	1,409	1,847
	256,457	287,771

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

10. 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 2022

11. Tangible fixed assets

	Land & Buildings £	Plant & Machinery £	Total £
Cost			
As at April 2021	853	23,325	24,178
As at 31 March 2022	853	23,325	24,178
Depreciation			
As at April 2021	579	17,123	17,702
Charge for the year	41	1,240	1,281
As at 31 March 2022	620	18,363	18,983
Net Book Value			
As at 31 March 2022	233	4,962	5,195
As at 31 March 2021	274	6,202	6,476

12. Investment

The charity holds 494.35 (2021 – 494.35) Accumulation Units in the COIF Charities Investment Fund as a medium to long Term investment. The market value at 31 March 2022 was £114,892 (2021 - £102,200).

13. Debtors

	2022 £	2021 £
Income due	5,879	25,817

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	208,360	179,576

15. Analysis of funds

	At 1 Apr-21 £	Incoming resources £	Resources expended £	At 31 Mar-22 £
General funds				
Unrestricted income fund	274,345	56,072	-66,159	264,258
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	-	416,221	-416,221	-
Total funds	274,345	472,293	-482,380	264,258

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)
for the year ended 31 March 2022

16. Analysis of net assets between funds

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Tangible assets	5,195	5,195	6,476
Investment	85,000	85,000	85,000
Current assets	382,423	382,423	362,445
Creditors: amounts falling due within one year	(208,360)	(208,360)	(179,576)
Net assets	<u>264,258</u>	<u>264,258</u>	<u>274,345</u>

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

	2022	2021
	£	£
Net movements on funds	(10,087)	19,950
Add back depreciation charge	1,281	1,598
(Increase)/decrease in debtors	19,938	17,500
Increase/(decrease) in creditors	28,784	(82,505)
Net cash used in operating activities	<u>39,916</u>	<u>(43,457)</u>

18. 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.