

Signed,

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 2025

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED

Company Information

Directors/Trustees

H Hasan(Chair)
P Bloom (Treasurer)
J Scott
P Tate
H Naib (resigned 19.9.24)
A Ismail (resigned 14.9.24)
S Zamir
S Ahmed

Principal Staff – Chief Executive – J Khan

Accountants

Abraham Accountants Limited
46 Houghton Place
Bradford
West Yorkshire
BD1 3RG

Bankers

Unity Trust Bank
Nine Brindleyplace
4 Oozells Square
Birmingham
B1 2HB

Registered Office

1st Floor
10 Mornington Villas
Bradford
West Yorkshire
BD8 7HB

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 2025 (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 2024 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

It is both an honour and a privilege to be the Chair of this remarkable organisation. Over the past year, we have adapted to a rapidly shifting economic landscape, showing resilience and remaining true to the core values that define CNet: trust, integrity and inclusivity. CNet being a community-focused, nonprofit organisation remains active and continues to support local communities through engagement, advocacy and network development.

Key accomplishments include engagement activities delivered which have demonstrated our extensive reach into diverse communities, ensuring the voice of marginalised groups are heard. We also continue to have successful relationships with community-based organisations which in turn enable us to access the voice of local people across the district.

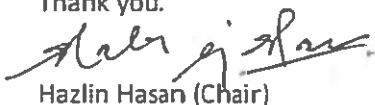
Behind these achievements is our greatest asset - our people. I want to thank every member of the CNet team for their unwavering dedication and hard work. Their passion is what drives our mission forward.

Like every organisation, we have faced challenges from constricted funding opportunities, both at a local and national level. Rather than see these as setbacks, we have treated them as opportunities to rethink, realign and rebuild with resilience. Despite a shortfall of projects compared to previous years, CNet are still strong across the board in delivering projects such as Citizen Voice, Local Friendship Grants, Active Travel and the Roma project. Going forward CNet will continue to explore and develop opportunities to enable the delivery of its mission, ethos and goals demonstrating its commitment to community well-being and engagement.

To our board members, thank you for your trust and support. To our leadership team, thank you for your vision. To every individual who reads, watches, shares, or engaging with CNet, thank you for being part of our journey.

As we move into a new chapter, we do so with purpose and with ambition and with an unshakable belief in our mission: to inform, inspire and empower people through our activities and projects. Our mission still stands, that is to empower communities across the district through inclusive engagement, capacity building and collaborative partnerships.

Thank you.



Hazlin Hasan (Chair)

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2025 (cont'd)

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

Activation Contract Bradford VCS Alliance is the lead accountable body for this contract. CNet is one of the delivery partners, together with Community Action Bradford and District and Participate. The Activation contract co-ordinates infrastructure support for the Voluntary, Community, and Social Enterprise sector in Bradford District and Craven.

The contract has 3 delivery areas:

- Strengthening the Sector
- Sector Voice
- Citizen Voice

CNet delivered the Citizen Voice element which enables and encourages people to have a say in local service provision with a particular focus on seldom heard communities. The Activation contract has a focus on working with organisations who deliver health and social care services. This includes both adults and children's services. The key aim is to reduce pressure on frontline services by supporting people to access a range of community-based services

The Bradford District Friendship Grants scheme is funded by Bradford Council to help community groups within the Bradford District to support people living with dementia and/or sensory impairment to live independently, build friendships and be engaged with their local community.

CNet has been facilitating the grants on behalf of Bradford Council since April 2023. From April 2024 to March 2025 the following funds were awarded:

Grants of £2,000 to £5,000 = £17,710.32 in total

- Dementia: £14,030.60
- Sensory Impairment: £3,679.72

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2025 (cont'd)

Grants of £250 to £2,000 = £23,172.77 in total

· Dementia: £15,379.91

· Sensory Impairment: £7,792.86

Total grants awarded: £40,883.09

The Active Travel Grants were funded by Bradford Councils Active Travel Social Prescribing Team and included the Community Cycle Training grants and the Active Travel grants.

Community Cycle Training Grants – Project delivery July 24- December 24

Grants of up to £5000 were available to community groups with the aim of making more people confident cyclists, with the hope of replacing some car journeys with journeys on bike. A total of 8 community groups/organisations were funded £44,247.

Active Travel Grants – Project delivery July 24 – March 25

Grant awards up to £10,000 were available for Active Travel grants with the aim of supporting everyday journeys to improve health and wellbeing through being active in Manningham / Girdlington, Bradford Moor / Barkerend and Keighley Central. A total of 12 community groups/organisations were funded £108,582.

Violence Reduction Partnership (VRP) CNet was funded to raise the profile of the work of the VRP, supporting collaboration, engagement and communications, as well as supporting organisations across the voluntary sector. Reprinted and distributed a number of our How To... guides for grassroots organisations and groups. There are five different guides, with the E-version on the CNet website. This also involved attending a number of conferences and showcase events organised by the VRP, plus attending quarterly VCSE Advisory Group meetings.

Bradford Travel Survey CNet was commissioned by the University of Bristol to promote the Bradford Travel Survey. This involved going into different communities that hadn't already been reached through a previous project. 1066 surveys were completed by the target population.

Roma CNet was commissioned by West Yorkshire Health and Care Partnership Harnessing the Power of Communities Fund to work with statutory partners, commissioned providers, VCSE and Roma support organisations to make services more accessible and understanding of the needs of our Roma communities.

Achievements and Performance

The company has successfully managed the delivery of the Activation contract working alongside its partners in designing, co-producing and delivering a successful contract on behalf of the council and Integrated Care Board (ICB), working alongside commissioners.

Alongside this we have successfully delivered a number of shorter research and engagement projects, working with regional office and Universities. We have promoted our services on our website and increased our usage of social media which has increased our profile.

The directors believe that the company has performed well given the changes in contracts. 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.

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2025 (cont'd)

Plans for future periods

The trustees aim to continue to develop the work of the organisation through exploring a range of different proposals around community development and engagement, Grant giving and sustainability. The organisation is expecting a 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 had to make staffing and structural changes to the organisation in line with the new contractual and financial constraints. We will continue to explore and pursue new opportunities as and when they arise.

Financial Review

The statement of financial affairs shows total income of £179,335, a decrease of 43.5% on the previous year, and total expenditure of £228,937 a decrease of 20.6%, resulting in a deficit of £49,602, compared with a surplus of £28,743 for 2023-24. The decrease in income was affected by reductions in its infrastructure grant income arising from budget reductions by the local Council. The trustees continue to seek to sustain the financial position of the organisation by attracting funding from non-traditional funders to offset the potential 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 6 (2023 - 3) months of total expenditure (excluding grants paid) plus statutory redundancy and notice period costs. At 31 March 2025, free unrestricted current reserves totalled £251,352. After deducting the costs of statutory redundancy and notice costs (£131,900), the remaining reserves represent 6.3 months (2024 – 7.0 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. In 2023-24, part of the medium to long term investment was redeemed to provide funds to maintain future liquidity. There were no further changes during 2024-25.

Going concern

The organisation's budget for 2025-26 shows a deficit position based on current contracted funding. The Trustees have reviewed the forecast position and the cash flow forecast accompanying it as well as potential sources of income not yet contracted for and are confident that the viability of the organisation is positive in the short and medium term. 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, are making 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.

Bradford & District Community Empowerment Network Limited
Report of the Trustees/Directors for the year ended 31 March 2025 (cont'd)

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

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

Signed on behalf of the charity's trustees/directors



Haslin Hasan – Director/Trustee (Chair)

7th September 2025

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 2025

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

Abraham Accountants Limited
46 Houghton Place
Bradford
West Yorkshire
BD1 3RG

7th September 2025

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from					
Charitable activities	2	-	171,813	171,813	279,807
Interest received		6,952	-	6,952	31,531
Other Income	3	570	-	570	5,813
Total income		<u>7,522</u>	<u>171,813</u>	<u>179,335</u>	<u>317,151</u>
Expenditure on					
Grant payments	4	-	-	-	4,455
Charitable activities	5	54,500	171,813	226,313	282,819
Support costs	5	2,624	-	2,624	1,134
Total Expenditure		<u>57,124</u>	<u>171,813</u>	<u>228,937</u>	<u>288,408</u>
Net income and net movement in funds		(49,602)	-	(49,602)	28,743
Total funds brought forward		<u>303,640</u>	<u>-</u>	<u>303,640</u>	<u>274,897</u>
Total funds carried forward		<u>254,038</u>	<u>-</u>	<u>254,038</u>	<u>303,640</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 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	10		2,686		3,526
Investment	11		32,653		32,653
Current assets					
Debtors	12	9,341		116,243	
Cash at bank and in hand		261,499		184,989	
		<u>270,840</u>		<u>301,232</u>	
Creditors: amounts falling due within one year	13	<u>52,141</u>		<u>33,771</u>	
Net current assets			<u>218,699</u>		<u>267,461</u>
Total net assets			<u>254,038</u>		<u>303,640</u>
Funds of the charity					
Restricted income funds			-		-
Unrestricted funds	14		<u>254,038</u>		<u>303,640</u>
Total funds			<u>254,038</u>		<u>303,640</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 11 to 18 form part of these accounts

Signed



Name: Hazlin Hasan

Chair of Trustees on behalf of the trustees

Approved by the trustees on 7th September 2025

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
STATEMENT OF CASH FLOWS
for the year ended 31 March 2025

	2025	2024
	£	£
Cash used in operating activities – Note 16	76,510	(109,003)
Cash flows from investing activities		
Redemption of investment	-	52,347
Cash provided by (used in) investing activities	-	52,347
Cash used in financing activities	-	-
Increase (decrease) in cash or cash equivalents in the year	76,510	(56,656)
Cash and cash equivalents at the beginning of the year	184,989	241,645
Total cash and cash equivalents at the end of the year	261,499	184,989

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS
For the year ended 31 March 2025

1 Accounting Policies

No changes have been made to the accounting policies and accounting estimates initially adopted for the financial year ended 31 March 2024. 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 £76,510 for the year, despite the deficit incurred during the year. Cash flow projections for coming years show that the charity's future is secure and the trustees are of the view that the immediate future of the company is not in doubt 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 national political and economic decisions 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 2025

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

The charity moved during the year to more appropriate premises taking into account its activities and resources requirements. Consequently, the small balance of leasehold improvements costs made to its previous premises has been written off in full.

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

BRADFORD & DISTRICT COMMUNITY EMPOWERMENT NETWORK LIMITED
NOTES TO THE ACCOUNTS (cont'd)

For the year ended 31 March 2025

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.

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Big Local	-	-	-	12,307
Health Action (2023 NHS Bradford)	-	12,579	12,579	21,479
Bradford VCS Alliance	-	7,000	7,000	-
Mind Bradford	-	-	-	759
CABAD	-	35,798	35,798	-
WY Combined Authority	-	12,000	12,000	14,764
University of Bristol	-	9,315	9,315	-
Bradford M.B.C	-	95,121	95,121	230,498
	<u>-</u>	<u>171,813</u>	<u>171,813</u>	<u>279,807</u>

3. Other Income

	2025 £	2024 £
Room Hire	<u>570</u>	<u>5,813</u>

4. Grant payments

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

	2025 £	2024 £
CBMDC – (2024 -ASB Grants)	<u>-</u>	<u>4,455</u>
	<u>-</u>	<u>4,455</u>

NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 March 2025

5. Total resources expended

	Charitable activity	Support costs	Total 2025	Total 2024
Direct costs				
Wages & Salaries	167,493		167,493	174,941
Staff Training	-		-	389
Project costs	9,835		9,835	57,764
Travel and venue hire	3,250		3,250	3,033
Rent, rates and insurance	15,734		15,734	27,960
General Expenses	1,448		1,448	1,336
Repairs and maintenance	1,862		1,862	1,601
Telephone	1,488		1,488	1,177
Computer software and maintenance	7,528		7,528	6,166
Printing, postage and stationery	845		845	2,276
Promotion and publicity	43		43	-
Accountancy fees	1,925		1,925	1,775
Consultancy costs	13,900		13,900	3,400
Legal fees	-		-	-
Bank Charges	122		122	132
Depreciation	840		840	869
	<u>226,313</u>	<u>-</u>	<u>226,313</u>	<u>282,819</u>
Support costs				
Trustee travel reimbursements	-	34	34	54
Independent examiner's and filing fees	-	2,590	2,590	1,080
	<u>-</u>	<u>2,624</u>	<u>2,624</u>	<u>1,134</u>
	<u>226,313</u>	<u>2,624</u>	<u>228,937</u>	<u>283,953</u>
Restricted resources expended	171,813	-	171,813	232,705
Unrestricted resources expended	54,500	2,624	57,124	51,248
	<u>226,313</u>	<u>2,624</u>	<u>228,937</u>	<u>283,953</u>

6. Trustees remuneration

Expenses were reimbursed to 1 trustee during the year amounting to £34 (2024 – 1 trustee £54).

7. Total expenditure

Total expenditure includes the following items:

	2025 £	2024 £
Independent examiner's and filing fees	2,590	1,080
Depreciation of owned assets	<u>840</u>	<u>869</u>

8. Employees remuneration

During the year the company operated a money purchase pension scheme through Nucleus Trustee Company. Employees contract directly with the provider. The company makes a contribution of 5.5% of salary. One employee was a member of the scheme throughout 2024-25 (2023-24 – 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 (2023-2024 – five). The company makes contributions in line with statutory rates (3% from 1 April 2019).

The average number of employees during the year was:

	2025 Nos.	2024 Nos.
Charitable activities	5	6

Staff costs for the year were:

	2025 £	2024 £
Wages and salaries	153,375	160,360
Social security costs	8,838	9,458
Pension costs	4,624	4,626
Staff health scheme	656	497
	<u>167,493</u>	<u>174,941</u>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. The Chief Executive officer and the Development Manager are deemed the senior employees of the company and their combined employee benefits for the year were £92,296 (2023-24 £88,261)

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.

10. Tangible fixed assets

	Land & Buildings £	Plant & Machinery £	Total £
Cost			
As at April 2024	853	23,609	24,462
Additions for the year	-	-	-
Disposals during the year	(853)	-	(853)
As at 31 March 2025	-	23,609	23,609
Depreciation			
As at April 2024	685	20,251	20,936
Charge for the year	168	672	840
Disposals during the year	(853)	-	(853)
As at 31 March 2025	-	20,923	20,923
Net Book Value			
As at 31 March 2025	-	2,686	2,686
As at 31 March 2024	168	3,358	3,526

11. Investment

The charity holds 189.91 (2024 – 189.91) Accumulation Units in the COIF Charities Investment Fund as a medium to long term investment. The market value at 31 March 2025 was £47,849 (2024- £47,984)

12. Debtors

	2025 £	2024 £
Income due	<u>9,341</u>	<u>116,243</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>52,141</u>	<u>33,771</u>

for the year ended 31 March 2025

14. Analysis of funds

	At 1 Apr-24 £	Incoming resources £	Resources expended £	At 31 Mar-25 £
General funds				
Unrestricted income fund	303,640	7,522	-57,124	254,038
Restricted funds				
CABAD	-	35,798	-35,798	-
Health Action	-	12,579	-12,579	-
Bradford Council	-	95,121	-95,121	-
Bradford VCS Alliance	-	7,000	-7,000	-
University of Bristol	-	9,315	-9,315	-
West Yorkshire Combined Authority	-	12,000	-12,000	-
Total restricted funds	-	171,813	-171,813	-
Total funds	303,640	179,335	-228,937	254,038

15. Analysis of net assets between funds

	Unrestricted Funds £	Total 2025 £	Total 2024 £
Tangible assets	2,686	2,686	3,526
Investment	32,653	32,653	32,653
Current assets	270,840	270,840	301,232
Creditors: amounts falling due within one year	(52,141)	(52,141)	(33,771)
Net assets	254,038	254,038	303,640

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

	2025 £	2024 £
Net movements on funds	(49,602)	28,743
Add back depreciation charge	840	869
(Increase)/decrease in debtors	106,902	(92,405)
Increase/(decrease) in creditors	18,370	(46,210)
Net cash used in operating activities	76,510	(109,003)

17. Transactions with a related person

Peter Bloom is a Trustee of Beacon Recovery, a charity based in Bradford. £1,520 was paid to this charity for accountancy and bookkeeping services provided during the year.

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.

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