

# **Bierley Community Association Limited**

Charity number 1137347

A company limited by guarantee number 07114974

## **Annual Report and Financial Statements** **for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **Bierley Community Association Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **Bierley Community Association Limited**

## **Trustees' report for the year ended 31 March 2021**

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

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

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Daniel Jones	Chair from November 2021	Appointed 1 November 2021
Tracey McNamara	Chair to November 2021	Resigned 24 November 2021
Margaret Dennison	Treasurer	Resigned 8 October 2021
Franck Berthebaud		Resigned 1 December 2021
Tim Astin		Resigned 30 September 2020
Jason Omally		Appointed 1 November 2021
Andrew Wade		Appointed 30 September 2020
<b>Charity number</b>	1137347	Registered in England and Wales
<b>Company number</b>	07114974	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Bierley Community Centre (The Life Centre) 102-104 Bierley House Avenue Bradford BD4 6BU	HSBC Bank plc 64 Tong Street Dudley Hill Bradford BD4 6BU	

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 3 January 2010. It is governed by a memorandum and articles of association as amended by special resolutions dated 28 May 2010 and 16 January 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### **Method of recruitment and appointment of trustees**

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

# **Bierley Community Association Limited**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Objectives and activities**

#### **The charity's objects**

To benefit the residents of Bierley and the surrounding area and other estates across the Yorkshire region regardless of the sex, sexual orientation, race or political, religious or other beliefs of such persons by bringing together the said residents with local authorities, voluntary and other organisations in a common effort to advance the inclusion of such residents in the community by facilitating, education, training, and other similar facilities to develop social welfare through recreation, leisure time, giving an occupation with the overriding objective of improving the conditions of life for such residents.

In furtherance of these objectives but not otherwise the trustees shall have power to secure the establishment of a community centre and to maintain, manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

#### **The charity's main activities**

Bierley Community Association Limited runs The Life Centre, a community centre in the heart of Bierley housing estate in the BD4 area of Bradford. We have been in the community for many years though have gone through various changes over the last couple of years to ensure we are providing a good quality and accessible service that meets the needs of our neighbourhood.

#### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### **Achievements and performance**

#### **Our Home Project**

A community garden project (mini forest) the development involves local volunteers, we are developing a seed to feed project from this development.

We have The Life Centre Pantry – which enables the community to use the food donations we have. The project is hosted by volunteers who are currently seeking asylum.

We have 2 weekly baby and toddler group in term time.

In addition to this toddler group, we also have a session called Happy Feet which is for tots who are just feeling their feet. This session uses ball skills to support and develop mobility.

Baby buddies is a session run from birth to one year, it provides sensory play for infants. All of our groups are targeted towards building parent networks and support both from the centre to parents and amongst their

We hold adult sewing and printing classes on an evening. During the school holidays children also learn these skills.

#### **Our Opel Project**

This is session provided for our senior clients.

We have prize bingo once a week, which engages community engagement and tackles isolation.

We have a wellbeing trip, whereby the seniors choose where they would like to go out, sometimes it's to the garden centre other times for fish and chips, this project is client led.

We have a reminisce group activity every week, whereby we have a sing a long or board games, a cuppa and cakes and just chat together around memories.

Every week the seniors attend a 2-course lunch. We serve warm food, again this is to tackle isolation and promote well-being.

Friday friends is a session after our lunch whereby we have craft activities and sit down chatting with a warm drink and cakes.

Every week we provide transport to our elderly to the super market to do their weekly shopping.

# **Bierley Community Association Limited**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Achievements and performance continued**

#### **Our Base Project**

This project provides activities to children and young people 7 days a week.

We hold kids clubs every evening after school that provides activities and a snack for attendees.

Football training is 5 times a week. Football matches each week throughout the season.

We have a healthy eating session each week.

Cook and eat session.

The youth team provide well – being sessions for the children / young people.

Boxasize is a weekly session.

Youth club sessions.

In addition to our activities on site we have a well-being collage that provides community support and sessions to local residents. We also have careres resources that provide support and advice to carers and young carers. St Chad also provide a benefit support service.

#### **Financial review**

The net income for the year was £88,694, including net income of £91,726 on unrestricted funds and net expenditure of £3,032 on restricted funds, after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £90,616.

The trustees aim to maintain a minimum level of reserve funds to cover 3 months salaries of our Centre Manager, Opal Manager and Business Manager, which equals £24,000. The trustees have also agreed to set a maximum level of funds equivalent to 6 months running costs - based on budgeted 2021/2022 expenditure this would be £153,800.

Whilst the charity has been impacted by the global Covid-19 virus, the trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and have concluded that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

# **Bierley Community Association Limited**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Statement of trustees' responsibilities**

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Signed on behalf of the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Bierley Community Association Limited**

## **Independent examiner's report to the trustees of Bierley Community Association Limited**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 15.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ICAEW which is one of the listed bodies.

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

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

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

Signed: .....

Name: Rhys North ACA

Date: .....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Bierley Community Association Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	42,700	207,278	249,978	172,574
Room hire		35,068	-	35,068	42,209
Activities		13,414	965	14,379	16,124
Other income		6,239	-	6,239	14,499
Bank interest		12	-	12	46
<b>Total income</b>		<b>97,433</b>	<b>208,243</b>	<b>305,676</b>	<b>245,452</b>
<b>Expenditure on:</b>					
Staff costs	(3)	270	127,616	127,886	117,643
Sessional workers		110	6,252	6,362	6,949
Training		180	1,605	1,785	607
Events and activities		236	18,543	18,779	20,324
Furniture, equipment and materials		-	4,282	4,282	1,904
Telephone and internet		93	990	1,083	1,862
Rent and rates		-	9,850	9,850	14,184
Utilities		-	6,631	6,631	7,366
Building maintenance, refurbishment and security		1,090	4,628	5,718	5,452
Insurance		662	537	1,199	637
Independent examination		360	960	1,320	960
Licences, memberships and subscriptions		1,075	844	1,919	851
Professional fees and contracted services		13	1,950	1,963	9,300
Computer and IT costs		362	4,727	5,089	4,732
Sundries		1,366	1,879	3,245	4,842
Cleaning and waste disposal		428	1,402	1,830	6,723
Postage and printing		-	1,521	1,521	1,211
Travel expenses		433	20	453	145
Vehicle expenses		3,491	4,387	7,878	5,075
Depreciation		8,001	-	8,001	9,134
Bad debts		-	-	-	151
Volunteer expenses		28	160	188	-
<b>Total expenditure</b>		<b>18,198</b>	<b>198,784</b>	<b>216,982</b>	<b>220,052</b>
<b>Net income / (expenditure)</b>		<b>79,235</b>	<b>9,459</b>	<b>88,694</b>	<b>25,400</b>
<b>Transfers between funds</b>		<b>12,491</b>	<b>(12,491)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>91,726</b>	<b>(3,032)</b>	<b>88,694</b>	<b>25,400</b>
<b>Fund balances brought forward</b>		<b>13,341</b>	<b>65,849</b>	<b>79,190</b>	<b>53,790</b>
<b>Fund balances carried forward</b>	(4)	<b>105,067</b>	<b>62,817</b>	<b>167,884</b>	<b>79,190</b>

All incoming resources and resources expended derive from continuing activities.



# Bierley Community Association Limited

## Balance sheet

as at 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(5)	18,196	-	18,196	11,975
<b>Total fixed assets</b>		<u>18,196</u>	<u>-</u>	<u>18,196</u>	<u>11,975</u>
<b>Current assets</b>					
Debtors and prepayments	(6)	2,097	3,565	5,662	7,808
Cash at bank		93,083	67,372	160,455	74,019
<b>Total current assets</b>		<u>95,180</u>	<u>70,937</u>	<u>166,117</u>	<u>81,827</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	4,564	8,120	12,684	9,002
<b>Total current liabilities</b>		<u>4,564</u>	<u>8,120</u>	<u>12,684</u>	<u>9,002</u>
<b>Net current assets / (liabilities)</b>		<u>90,616</u>	<u>62,817</u>	<u>153,433</u>	<u>72,825</u>
<b>Total assets less current liabilities</b>		<u>108,812</u>	<u>62,817</u>	<u>171,629</u>	<u>84,800</u>
<b>Creditors: amounts falling due after one year</b>		<u>3,745</u>	<u>-</u>	<u>3,745</u>	<u>5,610</u>
<b>Net assets</b>		<u>105,067</u>	<u>62,817</u>	<u>167,884</u>	<u>79,190</u>
<b>Funds</b>					
Unrestricted funds		105,067	-	105,067	13,341
Restricted funds		-	62,817	62,817	65,849
<b>Total funds</b>		<u>105,067</u>	<u>62,817</u>	<u>167,884</u>	<u>79,190</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Bierley Community Association Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

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

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

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

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

##### **Going concern**

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

##### **Incoming resources**

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

##### **Grants and donations**

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

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

##### **Expenditure and liabilities**

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

##### **Taxation**

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

##### **Tangible fixed assets**

Tangible fixed assets costing more than £750 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

All tangible fixed assets: over 4 years

##### **Pensions**

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

##### **Fund accounting**

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

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

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

# Bierley Community Association Limited

## Notes to the accounts continued

for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
BBC Children in Need	-	23,818	23,818	26,872
Bradford City Challenge (BCC) Foundation Ltd	-	4,973	4,973	4,913
Bradford MDC (BMDC)	22,700	45,650	68,350	21,700
Bradford VCS Alliance	-	700	700	1,000
Emerge	-	8,767	8,767	-
Fare Share	-	1,000	1,000	-
Garfield Weston	-	-	-	20,000
Grow the Game	-	-	-	1,450
HMRC Job Retention Scheme (JRS)	-	8,895	8,895	-
In Communities	-	1,080	1,080	746
Leeds Community Foundation	-	15,000	15,000	10,980
Liz and Terry Bramall	-	10,000	10,000	15,000
Martin Lewis	-	1,500	1,500	-
National Lottery Community Fund (NLCF)	-	36,030	36,030	10,000
Pears Youth Fund	-	-	-	3,954
Power to Change	20,000	-	20,000	-
Tesco	-	500	500	-
The Brelms Trust	-	-	-	2,500
The Football Foundation	-	3,665	3,665	-
The Henry Smith Charity	-	40,000	40,000	49,035
Transforming Lives for Good	-	4,000	4,000	4,000
Yorkshire Building Society	-	1,700	1,700	-
Donations	-	-	-	424
	<u>42,700</u>	<u>207,278</u>	<u>249,978</u>	<u>172,574</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	117,558	104,290
Social security costs	8,509	7,990
Employment allowance	(4,000)	(3,000)
Pensions	5,819	5,192
Redundancy costs	-	3,171
	<u>127,886</u>	<u>117,643</u>

The average number employees during the year was 7.3, being an average of 5 full time equivalent (2020: 5.5, 4.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	5,819	5,192

# Bierley Community Association Limited

## Notes to the accounts continued

for the year ended 31 March 2021

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
ABCD 2020 BASE	-	500	-	-	500
BBC Children in Need	4,517	20,318	24,501	-	334
BBC Children in Need - Booster	-	3,500	1,101	(2,399)	-
The Brelms Trust	784	-	784	-	-
Awards for All	7,062	-	7,062	-	-
BCC - OPAL	7	-	7	-	-
BCC - BASE	-	1,000	1,000	-	-
BCC - Core	-	3,000	1,500	(1,500)	-
BCC - Home 2020	-	973	973	-	-
BMDC - Cleaner Streets	-	2,000	-	-	2,000
BMDC - Community Buildings	-	7,700	7,700	-	-
BMDC - Connecting People	-	1,000	-	-	1,000
BMDC - Day Opportunities	-	10,000	9,838	-	162
BMDC - Easter	-	4,035	1,863	-	2,172
BMDC - Healthy Holidays	-	9,490	9,250	(240)	-
BMDC - LIT	-	1,350	-	(1,350)	-
BMDC - October	-	2,325	2,325	-	-
BMDC - Youth Fund	3,230	-	3,230	-	-
BMDC - Transformation Fund	4,000	-	-	-	4,000
Corona Grants	-	4,450	3,952	(498)	-
Fareshare	-	1,000	1,000	-	-
Football Subs	40	965	844	-	161
Gannett Foundation	1,686	-	1,686	-	-
Garfield Weston	12,000	-	7,613	-	4,387
Grow the Game	915	3,665	739	(3,420)	421
Henry Smith	18,736	40,000	32,656	-	26,080
HMRC JRS	-	8,895	8,895	-	-
Incommunities	746	1,080	291	-	1,535
LCF - Food Poverty	-	7,000	263	-	6,737
LCF - Healthy Holidays	-	5,000	5,000	-	-
Liz and Terry Bramall	8,172	10,000	6,115	-	12,057
NLCF	-	36,030	33,030	(1,950)	1,050
Pears Youth Fund	3,954	-	3,804	-	150
Resilience Fund	-	10,000	8,866	(1,134)	-
Transforming Lives for Good	-	4,000	4,000	-	-
VCS Microgrant	-	200	129	-	71
VRU Funding	-	8,767	8,767	-	-
	<u>65,849</u>	<u>208,243</u>	<u>198,784</u>	<u>(12,491)</u>	<u>62,817</u>

Fund purposes are detailed on the next page.

# **Bierley Community Association Limited**

## **Notes to the accounts continued**

### **for the year ended 31 March 2021**

#### **4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
ABCD 2020 BASE	Towards sports equipment.
BBC Children in Need	Towards the costs of a sessional Youth Worker and related project costs.
BBC Children in Need - Booster	Towards the costs of a replacement oven and deliver food related activities.
The Brelms Trust	Towards the salary costs of the Seniors Inclusion Worker.
Awards for All	Towards setting up the Home Project.
BCC - OPAL	Towards food and transport costs of the OPAL project.
BCC - BASE	Towards boxercise equipment and staff training.
BCC - Core	Towards improvements to the centre entrance.
BCC - Home 2020	Towards toys, resources and play equipment.
BMDC - Cleaner Streets	Towards costs relating to the improvement of the local environment.
BMDC - Community Buildings	Towards general running costs of the centre.
BMDC - Connecting People	Towards costs for the delivery of exercise classes throughout 2021.
BMDC - Day Opportunities	Towards the project and staffing costs of the OPAL project.
BMDC - Easter	Towards food & related activities for children in the Easter 2021 holidays.
BMDC - Healthy Holidays	Towards food and related activities for children in the summer, Christmas and February half term holidays.
BMDC - LIT	Towards equipment and event costs for the Bradford Light Festival.
BMDC - October	Towards food & related activities for children in the October half term holiday.
BMDC - Youth Fund	Towards youth work salary cost.
BMDC - Transformation Fund	Towards plans to develop and transform the centre (postponed delivery).
Corona Grants	Towards costs incurred by the centre during the coronavirus pandemic.
Fareshare	Towards food and related activities for children in the Christmas holidays.
Football Subs	Towards the delivery costs of Bierley Community AFC (BCAFC).
Gannett Foundation	Towards the Life Garden project.
Garfield Weston	Towards administration costs.
Grow the Game	Towards the development costs, including floodlights, of the BCAFC football teams.
Henry Smith	Towards running and centre management costs.
HMRC JRS	Towards salary costs of furloughed staff.
Incommunities	Towards supporting people into work through computer access & job clubs.
LCF - Food Poverty	Towards salary costs to maintain food related provision at the Centre and the Sutton Centre.
LCF - Healthy Holidays	Towards food and related activities for children in the summer holidays.
Liz and Terry Bramall	Towards the administration and development core costs of the centre.
NLCF	Towards supporting the sustainability of the Centre during the pandemic.
Pears Youth Fund	Towards a youth enterprise project.
Resilience Fund	Towards costs to support the sustainability of the Centre.
Transforming Lives for Good	Towards food and related activities for children in the summer holidays.
VCS Microgrant	Towards the cost of a tarpaulin.
VRU Funding	Partnership funding to deliver detached youth work throughout lockdown.

All transfers concern the capitalisation of fixed assets.

# Bierley Community Association Limited

## Notes to the accounts continued

for the year ended 31 March 2021

### 5 Tangible assets

	Project equipment	Furniture & Fittings	Computer Equipment	Motor vehicles	Total
<b>Cost</b>			£	£	£
At 1 April 2020	-	3,398	5,394	27,736	36,528
Additions	8,656	892	4,674	-	14,222
At 31 March 2021	8,656	4,290	10,068	27,736	50,750
<b>Depreciation</b>					
At 1 April 2020	-	850	2,698	21,005	24,553
Charge for year	2,165	1,073	2,519	2,244	8,001
At 31 March 2021	2,165	1,923	5,217	23,249	32,554
<b>Net book value</b>					
At 31 March 2021	6,491	2,367	4,851	4,487	18,196
At 31 March 2020	-	2,548	2,696	6,731	11,975

### 6 Debtors and prepayments

	2021 £	2020 £
Debtors	3,500	5,583
Prepayments	2,162	2,225
	<u>5,662</u>	<u>7,808</u>

### 7 Creditors and accruals

	2021 £	2020 £
Creditors	9,496	6,172
Accruals	1,320	960
Hire Purchase Loan	1,868	1,870
	<u>12,684</u>	<u>9,002</u>

**Bierley Community Association Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

**8 Related party transactions**

**Trustee expenses**

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

**Trustee remuneration and benefits**

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

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £38,554 (previous year: £39,413).

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

# Bierley Community Association Limited

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and donations	42,700	424	207,278	172,150	249,978	172,574
Room hire	35,068	42,209	-	-	35,068	42,209
Activities	13,414	16,004	965	120	14,379	16,124
Other income	6,239	14,499	-	-	6,239	14,499
Bank interest	12	46	-	-	12	46
<b>Total income</b>	<b>97,433</b>	<b>73,182</b>	<b>208,243</b>	<b>172,270</b>	<b>305,676</b>	<b>245,452</b>
<b>Expenditure</b>						
Staff costs	270	26,903	127,616	90,740	127,886	117,643
Sessional workers	110	2,561	6,252	4,388	6,362	6,949
Training	180	600	1,605	7	1,785	607
Events and activities	236	7,344	18,543	12,980	18,779	20,324
Furniture, equipment and materials	-	1,145	4,282	759	4,282	1,904
Telephone and internet	93	1,545	990	317	1,083	1,862
Rent and rates	-	2,798	9,850	11,386	9,850	14,184
Utilities	-	7,366	6,631	-	6,631	7,366
Building maintenance	1,090	4,256	4,628	1,196	5,718	5,452
Insurance	662	637	537	-	1,199	637
Independent examination	360	960	960	-	1,320	960
Licences, memberships and subs	1,075	851	844	-	1,919	851
Professional fees and services	13	9,300	1,950	-	1,963	9,300
Computer and IT costs	362	4,732	4,727	-	5,089	4,732
Sundries	1,366	4,822	1,879	20	3,245	4,842
Cleaning and waste disposal	428	6,723	1,402	-	1,830	6,723
Postage and printing	-	1,211	1,521	-	1,521	1,211
Travel expenses	433	145	20	-	453	145
Vehicle expenses	3,491	4,730	4,387	345	7,878	5,075
Depreciation	8,001	9,134	-	-	8,001	9,134
Bad debts	-	151	-	-	-	151
Volunteer expenses	28	-	160	-	188	-
<b>Total expenditure</b>	<b>18,198</b>	<b>97,914</b>	<b>198,784</b>	<b>122,138</b>	<b>216,982</b>	<b>220,052</b>
<b>Net income / (expenditure)</b>	<b>79,235</b>	<b>(24,732)</b>	<b>9,459</b>	<b>50,132</b>	<b>88,694</b>	<b>25,400</b>
<b>Transfers between funds</b>	<b>12,491</b>	<b>3,726</b>	<b>(12,491)</b>	<b>(3,726)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>91,726</b>	<b>(21,006)</b>	<b>(3,032)</b>	<b>46,406</b>	<b>88,694</b>	<b>25,400</b>
<b>Fund balances brought forward</b>	<b>13,341</b>	<b>34,347</b>	<b>65,849</b>	<b>19,443</b>	<b>79,190</b>	<b>53,790</b>
<b>Fund balances carried forward</b>	<b>105,067</b>	<b>13,341</b>	<b>62,817</b>	<b>65,849</b>	<b>167,884</b>	<b>79,190</b>