

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

Our Ref: IM

29th January 2024

Dear Sirs

RE: Bierly Community Association Ltd - Reg:07114974

We have pleasure in enclosing the amended accounts in respect of the above-named Company for the year ended 31st March 2023.

Should you have any queries relating to the above, please do not hesitate to contact us.

Yours faithfully



Sudworth Accountancy Services Ltd

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 2023

AMENDED

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Annual Report and Financial Statements
for the year ended 31 March 2023

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Bierley Community Association Limited

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors
The trustees during the financial year and up to and including the date the report was approved were

Name		Position	Dates
Charity number			
Daniel Jones		Chair from November 2021 Chair to November 2021	Appointed 1-11-21
Tracey McNamara			Resigned 24-11-21
Jason O'mally			Appointed 1-11-21
Andrew Wade			Resigned 30-11-22
Gareth David Nagle			Appointed 30-9-22
			1137347

Registered and Principal Address

Bierley Community Centre
(The Life Centre)
102-104 Bierley House Avenue
Bradford
BD4 6BU
Bankers
HSBC Bank plc
64 Tong Street
Dudley Hill
Bradford
BD4 6BU

Independent Examiner

Ian McNamara
Sudworth Accountancy Services Limited
48 Station Road
Holywell Green
Halifax
West Yorkshire
HX4 9AW

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

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 and 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 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 the community

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

Bierley Community Association Limited have continued to manage the Bierley Community Centre (previously known as The Life Centre). We opened as a welcoming and warm safe space 5-days each week. During the year, we were able to make several building improvements and further develop or plans to transfer the building into community ownership.

The Bierley Community Centre has continued to provide a base for partners to deliver advice, counselling and training services. We have delivered our own activities for local people, including regular social activities for people of all ages, outreach into the Gypsy and Traveller communities, and support with the cost-of-living crisis.

Financial review

The net deficit for the year was £52,897 (2022- deficit £75,698) including net deficit of £35,364 (2022 £60,914) on unrestricted funds and net deficit of £17,533 (2022 £14,784) on restricted funds, after transfers.

Trustees' report (continued) for the year ended 31 March 2023

Reserves policy

The charity's free reserves excluding fixed assets, at the year end were £40,945 (2022 £81,992)

The trustees aim to maintain a minimum level of reserve funds to cover 3 months' salaries of our salary costs which equals £26,000.

trustees have also agreed to set maximum level of funds equivalent to 6 months running costs- based on the budgeted 2023/2024 expenditure would be £108,000.

Whilst the charity has been impacted by the cost of living crisis, 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. However the trustees have developed a healthy fundraising pipeline and continue to make efforts to develop new income streams to enable future growth.

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 including the income and expenditure, of the charitable company for the year. In preparing these financial statements the trustees are required to

(i) Select suitable accounting policies and apply them consistently;

(ii) Observe the methods and principles in the Charities SORP;

(iii) Make judgements and estimates that are reasonable and prudent;

(iv) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

(v) 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.



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Bierley Community Association Limited

Trustees' report (continued) for the year ended 31 March 2023

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

Signed on behalf of the board of trustees.....
[Signature]
29/11/2024

Signed.....
(Trustee)

Name.....
Stephen J. NAGLE

AMENDED

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 account of the charitable company for the year ended 31 March 2023, 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 are carried out under Section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Direction 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 does not exceed £250,000 an examiner does not need to be a member of a body listed in section 145 of the 2011 Act.

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:

(i) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(ii) the accounts do not accord with those records; or

(iii) 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

(iv) the account 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 accounts 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: Ian McNamara

Date..... 29th January 2024

Sudworth Accountancy Services Limited
48 Station Road, Holywell Green

Hallifax HX4 9AW

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Bierley Community Association Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2023	2023	2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Income from:				
Grants & Donations	46,000	51,646	97,646	87,587
Room Hire	27,055		27,055	19,556
Activities	37,625		37,625	47,787
Other Income	1,181		1,181	1,307
Bank Interest	199		199	5
Total Income	112,060	51,646	163,706	156,242
Expenditure on:				
Staff costs	59,184	40,370	99,554	139,240
Sessional workers	1,408	206	1,614	1,975
Training	954	140	1,094	1,198
Events & activities	21,992	20,420	42,412	26,333
Materials	6,177	905	7,082	165
Phone and media	1,629	239	1,868	1,094
Rent and rates	5,386	789	6,175	5,738
Utilities	7,297	1,069	8,366	6,686
Building repairs	12,370	1,813	14,183	16,205
Insurance	918	135	1,053	924
Independent exam	1,047	153	1,200	1,440
Licences & subs	1,320	193	1,513	1,561
Professional fees	1,907	279	2,186	1,385
Computer and IT costs	9,271	1,358	10,629	8,742
Sundries	2,837	416	3,253	1,650
Cleaning & waste disposal	594	87	681	943
Postage and printing	556	81	637	1,248
Travel expenses	127	19	145	-
Vehicle expenses	5,686	507	6,193	7,335
Depreciation	6,649		6,649	7,999
Bad debts	-		-	-
Volunteer expenses	116	-	116	79
Total expenditure	147,423	69,179	216,603	231,940
Net income/(expenditure)	35,364	17,533	52,897	75,698
Transfers between funds	-	-	-	-
Net movement in funds	35,364	17,533	52,897	75,698
Funds balances b/fwd	44,153	48,033	92,186	167,884
Funds balances c/fwd	8,789	30,500	39,289	92,186

Bierley Community Association Limited

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Balance sheet
as at 31 March 2023

2023	2023	2023	2022
Unrestricted	Restricted	Total	Total
£	£	£	£
1,699	1,849	3,548	10,196
1,699	1,849	3,548	10,196
Total fixed assets			

Current assets

Debtors and prepayments	8,608	-	8,608	5,950
Cash at bank	39,190	-	39,190	81,223
Total current assets				
	47,798	-	47,798	87,173

Current liabilities

amounts due < 1 year

Creditors and accruals	10,208	1,849	12,057	3,303
Total current liabilities	10,208	1,849	12,057	3,303

Net current assets

	37,590	-	1,849	35,741
				83,870

Total assets less liabilities

	39,289	-	0	39,289
				94,066

Creditors due > 1 year

	-	-	-	1,878
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Net assets

	39,289	-	0	39,289
				92,188

Funds

Unrestricted funds

	8,789	-	8,789	44,155
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Restricted funds

	-	30,500	30,500	48,033
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Total funds

	8,789	30,500	39,289	92,188
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For the year ending 31 March 2023 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 the accounts.

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

29/1/2024

The financial statements were approved by the board of trustees on
Signed
Name: S ALCYH NAGAN

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 (SFA) when the charity becomes entitled to the resources, it is likely that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grant and donations are only included in the SFA 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 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:

straight line basis over 4 years

Bierley Community Association Limited

Notes to the accounts continued
for the year ended 31 March 2023

1 Accounting policies (continued)

Pensions

The charity operated 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.

2023	2023	2023	2023	2022
Unrestricted funds	Restricted funds	Total funds	Total funds	Total funds
£	£	£	£	£
-	-	-	23,980	-
-	10,500	10,500	10,500	-
-	-	-	3,121	-
-	14,850	14,850	-	-
-	-	-	2,837	-
-	10,446	10,446	-	-
-	-	-	7,000	-
-	10,000	10,000	-	-
-	5,000	5,000	-	-
-	-	-	24,114	-
-	500	500	-	-
10,000	-	-	-	-
-	350	350	-	-
15,000	-	-	-	-
21,000	-	-	-	-
46,000	51,646	97,646	61,052	-

Base
BBC Children in Need
BCAFC
BMDC Day Opp
Bradford MDC
BMDC Building Grant
CMDc
BMDC Covid 19
BMDC Give Bradford
HMRC Job Retention (JRS)
In Communities
Liz & Terry Bramall
BMDC Jubilee
Garfield Weston
The Henry Smith Charity

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Bierley Community Association Limited

Notes to the accounts continued
for the year ended 31 March 2023

3 Staff costs and numbers

	2023	2022
Gross salaries	78,811	126,447
Social security costs	6,897	9,884
Employment allowance	4,000	4,000
Pensions	1,682	6,909
	83,390	139,240

The average number employees during the year was 4 (2022 5) being an average of 4 full time equivalent (2022 5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
Cost of the scheme to the charity for the year	£ 1,682	£ 6,909

4. Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
Garfield Weston	£ 10,000		£ 4,000	6,000
Henry Smith		£ 10,500	5,000	5,500
Liz and Terry Bramall		10,000	1,000	9,000
	-	30,500	10,000	20,500

Fund Name Purpose of restriction

ABCD 2020 Base	Towards sports equipment
BBC Children in Need	Towards the cost of sessional Youth worker and related project costs
BMDC Covid 19	Towards Refurbishment
BMDC Day Opportunities	Towards the project and staffing costs of the OPAL project.
BMDC Give Bradford	Towards administration costs.
BMDC Jubilee	Towards Jubilee celebrations
Football Subs	Towards the delivery costs of Bierley Community AFC (BCAFC)
Garfield Weston	Towards administration costs.
BDMC Building Grant	Towards Building & Core costs
Henry Smith	Towards running and centre management costs.
In Communities	Towards supporting people into work through computer access & job clubs
Liz and Terry Bramall	Towards the administration and development core costs of the centre.

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Bierley Community Association Limited

Notes to the accounts continued
for the year ended 31 March 2023

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5 Tangible assets	Equipment & fittings	Computer equipment	Motor vehicles	Total	At 1 April 2022		At 31 March 2023	
					£	£	£	£
Cost	12,946	10,068	27,736	50,750	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	27,736	27,736	-	-	-	-
At 31 March 2023	12,946	10,068	27,736	50,750	12,946	10,068	27,736	50,750
Depreciation	7,326	7,734	25,493	40,553	3,236	1,170	2,243	6,649
Charge for year	-	-	27,736	27,736	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
At 31 March 2023	10,562	8,904	-	19,466	10,562	8,904	-	19,466
Net book value	2,384	1,164	-	3,548	2,384	1,164	-	3,548
At 31 March 2023	2,384	1,164	-	3,548	2,384	1,164	-	3,548
At 31 March 2022	5,620	2,334	2,243	10,197	5,620	2,334	2,243	10,197
6 Debtors and prepayments	Debtors		Prepayments		2023		2022	
	£		£		8,608		4,317	
	-		-		-		1,633	
	5,950		5,950		5,950		5,950	
7 Creditors and accruals	Due < 1 Year		Creditors		2023		2022	
	£		£		7,990		-	
	-		-		-		-	
	1,440		1,440		1,440		1,440	
	1,868		1,868		4,067		12,057	
	3,308		3,308		12,057		3,308	
8 Creditors and accruals	Due > 1 Year		Hire Purchase Loan		2023		2022	
	£		£		-		1,878	
	-		-		-		1,878	
	1,878		1,878		-		1,878	

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9 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 the Chief Officers. The total employee benefits received by the Chief Officers were £47,260 (2022 £40,984)

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

Bierley Community Association Limited
Statement of Financial Activities- Current year for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2023	2023
	Unrestricted Funds	Restricted Funds	Total Funds
Income from:			
Grants & Donations	46,000	51,646	97,646
Room Hire	27,055	-	27,055
Activities	37,625	-	37,625
Other Income	1,181	-	1,181
Bank Interest	199	-	199
Total Income	112,060	51,646	163,706
Expenditure on:			
Staff costs	59,184	40,370	99,554
Sessional workers	1,408	206	1,614
Training	954	140	1,094
Events & activities	21,992	20,420	42,412
Materials	6,177	905	7,082
Phone and media	1,629	239	1,868
Rent and rates	5,386	789	6,175
Utilities	7,297	1,069	8,366
Building repairs	12,370	1,813	14,183
Insurance	918	135	1,053
Independent exam	1,047	153	1,200
Licences & subs	1,320	193	1,513
Professional fees	1,907	279	2,186
Computer and IT costs	9,271	1,358	10,629
Sundries	2,837	416	3,253
Cleaning & waste disposal	594	87	681
Postage and printing	556	81	637
Travel expenses	127	19	145
Vehicle expenses	5,686	507	6,193
Depreciation	6,649	-	6,649
Bad debts	-	-	-
Volunteer expenses	116	-	116
Total expenditure	147,424	69,178	216,603
Net income/(expenditure)	-	-	52,897
Transfers between funds	-	-	-
Net movement in funds	-	-	52,897
Funds balances b/twd	44,153	48,033	92,186
Funds balances c/twd	8,789	30,500	39,289

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Bierley Community Association Limited
Statement of Financial Activities- Comparative year for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2022	2022	2022
	Unrestricted	Restricted	Total
Funds	Funds	Funds	Funds
£	£	£	£
Income from:			
Grants & Donations	53,486	34,101	87,587
Room Hire	19,556	-	19,556
Activities	47,787	-	47,787
Other Income	1,307	-	1,307
Bank Interest	5	-	5
Total Income	122,141	34,101	156,242
Expenditure on:			
Staff costs	108,844	30,396	139,240
Sessional workers	1,544	431	1,975
Training	936	262	1,198
Events & activities	20,585	5,748	26,333
Materials	129	36	165
Phone and media	855	239	1,094
Rent and rates	4,485	1,253	5,738
Utilities	5,227	1,459	6,686
Building repairs	12,668	3,537	16,205
Insurance	722	202	924
Independent exam	1,126	314	1,440
Licences & subs	1,220	341	1,561
Professional fees	1,083	302	1,385
Computer and IT costs	6,834	1,908	8,742
Sundries	1,290	360	1,650
Cleaning & waste disposal	737	206	943
Postage and printing	975	273	1,248
Travel expenses	-	-	-
Vehicle expenses	5,734	1,601	7,335
Depreciation	7,999	-	7,999
Bad debts	-	-	-
Volunteer expenses	62	17	79
Total expenditure	183,055	48,885	231,940
Net income/(expenditure)	-	14,784	14,784
Transfers between funds	105,067	62,817	167,884
Net movement in funds	105,067	62,817	167,884
Funds balances b/twd	44,153	48,033	92,186
Funds balances c/twd	44,153	48,033	92,186