

Bradford Deaf Community Association

Charity number 1140627

A company limited by guarantee number 07444653

Annual Report and Financial Statements for the year ended 30 November 2023



Bradford Deaf Community Association

Annual Report and Financial Statements for the year ended 30 November 2023

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Deaf Community Association

Trustees' report for the year ended 30 November 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
Susan McCormack	Chair	
Margaret Hammond		
Cherag Ali		
Peter Stanworth		
Charity number	1140627	Registered in England and Wales
Company number	07444653	Registered in England and Wales
Registered and principal address	Bankers	
25 Hallfield Road	Barclays Bank PLC	
Bradford	Leicester	
BD1 3RP	LE87 2BB	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and is governed by a memorandum and articles of association as amended by special resolution registered 16 February 2011. 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 an ordinary resolution at a duly convened meeting.

Bradford Deaf Community Association

Trustees' report (continued) for the year ended 30 November 2023

Objectives and activities

The charity's objects

The relief of need by the provision of services, support and suitable facilities for the deaf and hard of hearing in Bradford, West Yorkshire and surrounding areas.

The advancement of education of the public in particular but not exclusively by providing information and training in advanced communication skills and deaf culture.

To provide and maintain property for the use of the inhabitants of Bradford, West Yorkshire and surrounding areas without distinction of political, religious and other opinions. To include use for meetings, lectures, classes, worship and other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the inhabitants.

To further the Christian religion by providing facilities for worship in which services may be specially adapted for all deaf people.

To further such other purposes as are exclusively charitable according to the laws of England and Wales as the trustees determine.

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 and in particular to:

Maintaining the facilities for the benefit of the community for recreational and social purposes.

Advancing education by the provision of facilities including a function room, day room, snooker room, wood working workshop, commercial kitchen area, ICT suite, craft room and three meeting rooms for community use in order to facilitate training and opportunities to learn new skills/ hobbies.

Providing multi-use facilities to enable people from diverse backgrounds and different faiths to meet and encourage mutual understanding and respect by holding classes, meetings and worship.

Achievements and performance

Throughout this year the focus has been on not only securing funds to enable the established groups within the centre to continue operating but also to start to improve the fabric of the building to encourage more footfall and to provide an ambient space for centre users whilst at the same time ensuring the historic value of the building is maintained.

Whilst deciding on any of the projects relating to the fabric of the building, trustees have been mindful that once the work in a particular area is complete, it has to be done in a way that is not only fit for purpose and has longevity but is also retaining the heritage and enhancing the look of the building.

The upper bathroom area has been refurbished in a style that is in keeping with the age of the building but will be easy to maintain and keep clean.

One of the meeting rooms was completely gutted and the suspended ceiling removed. All electrics were made to run behind the skirting board to ensure that any future regulation changes did not involve making holes in walls etc. All the sockets were replaced with round sockets to be more in keeping with the age of the building. The interior walls were all made to look as though they are panelled whilst at the same time giving a large amount of hidden storage space

The garden area now has decking and seating areas and fragrant plants add to the ambiance of the area so it can be enjoyed in the summer months by the centre users to relax and enjoy nature.

Despite drastic budget cuts by Bradford Council and stiff competition for funding we managed to secure funding for three of our projects for a two-year period and also funding to support community centres which we will be spending on improving the infrastructure of the building.

Bradford Deaf Community Association

Trustees' report (continued) for the year ended 30 November 2023

Achievements and performance (continued)

It is our aim for the coming year, starting with the most pressing, to work from the top of the building down to ensure that any areas needing our attention are dealt with. The gutters and roof will be the first to get attention and whilst the scaffolding is in situ the external windows will be painted and the walls re-pointed to ensure the exterior of the building is sound

Once this has been completed, we will turn our attention to the interior of the building. There are a lot of plans in the pipeline such as replacing the kitchen and tanking out the cellars but many are dependent on raising the funds so that will also be one of our priorities for the coming year. Ensuring everything is done in a methodical way it is also imperative to ensure that one job does not compromise another.

Throughout the year we have also continued to offer support to the wider community with a food pantry and freezer. Support from Marks and Spencer, Lidl, Neighbourly and Fareshare have all enabled this work to flourish and ensure less goes to land fill and more to the people who need it.

Financial review

The net expenditure for the year was £5,141, including net income of £8,939 on unrestricted funds and net expenditure of £14,080 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £70,370.

The trustees have agreed that a reserves policy is necessary to ensure the survival of the charity in the event of adverse financial situations arising.

In arriving at the amount to be held in reserve the trustees have taken into account three months average running costs. In the short term this would ensure continuity of services to groups using the centre.

In addition to this, the trustees have also agreed to keep a further nine months base costs in reserve to take into account any potentially critical financial situation. As a listed building forms part of the property held by the charity, should the situation ever arise where the financial position necessitates disposal of the property held by the charity, the trustees believe it will take a considerable time to find a suitable buyer. With this in mind a further nine months base costs have been added to the reserve policy to allow for the necessary time and additional expense that would be incurred.

Based on budgeted expenditure for the year ending 30 November 2024 the trustees reserves target is between £20,000 and £80,200.

Bradford Deaf Community Association

Trustees' report (continued) for the year ended 30 November 2023

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.

Approved by the board of trustees on 29/07/2024

Susan McCormack (Trustee)

Bradford Deaf Community Association

Independent examiner's report to the trustees of Bradford Deaf Community Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 November 2023, which are set out on pages 7 to 13.

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

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.

Rhys North ACA

29/07/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Deaf Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 November 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	1,483	34,776	36,259	68,440
Membership fees		600	-	600	1,144
Room hire		24,598	-	24,598	24,188
Sales and fees		-	-	-	87
Other income		2,976	-	2,976	455
Bank interest		371	-	371	19
Interpreter income		530	-	530	1,063
Total income		30,558	34,776	65,334	95,396
Expenditure on:					
Salaries	(3)	22	16,909	16,931	23,471
Payroll charges		581	-	581	564
Training		-	-	-	1,895
Equipment		210	69	279	994
Utilities		12,473	500	12,973	5,561
Repairs, maintenance and security		1,635	5,580	7,215	7,465
Cleaning and materials		1,329	7	1,336	935
Postage, printing and stationery		124	66	190	152
Telephone and internet		661	-	661	546
Insurance		2,417	-	2,417	3,458
Project costs		1,075	19,300	20,375	23,856
Independent examination		1,680	-	1,680	1,056
Licences and subscriptions		510	151	661	266
Other expenses		233	-	233	84
Depreciation		4,943	-	4,943	5,114
Bad debts		-	-	-	258
Total expenditure		27,893	42,582	70,475	75,675
Net income / (expenditure)		2,665	(7,806)	(5,141)	19,721
Transfers between funds		6,274	(6,274)	-	-
Net movement in funds		8,939	(14,080)	(5,141)	19,721
Fund balances brought forward		326,905	31,234	358,139	338,418
Fund balances carried forward	(4)	335,844	17,154	352,998	358,139

All incoming resources and resources expended derive from continuing activities.

Bradford Deaf Community Association
Balance sheet
as at 30 November 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	265,474	-	265,474	268,818
Total fixed assets		<u>265,474</u>	<u>-</u>	<u>265,474</u>	<u>268,818</u>
Current assets					
Debtors and prepayments	(6)	11,924	-	11,924	7,635
Cash at bank and in hand	(7)	71,386	17,154	88,540	83,233
Total current assets		<u>83,310</u>	<u>17,154</u>	<u>100,464</u>	<u>90,868</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	12,940	-	12,940	1,547
Total current liabilities		<u>12,940</u>	<u>-</u>	<u>12,940</u>	<u>1,547</u>
Net current assets		<u>70,370</u>	<u>17,154</u>	<u>87,524</u>	<u>89,321</u>
Net assets		<u>335,844</u>	<u>17,154</u>	<u>352,998</u>	<u>358,139</u>
Funds					
Unrestricted funds		335,844	-	335,844	326,905
Restricted funds		-	17,154	17,154	31,234
Total funds		<u>335,844</u>	<u>17,154</u>	<u>352,998</u>	<u>358,139</u>

For the year ending 30 November 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 are 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 29/07/2024

Susan McCormack (Trustee)

Bradford Deaf Community Association

Notes to the accounts

for the year ended 30 November 2023

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, if 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 £500 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:

Freehold land: nil

Freehold buildings: over 50 years

Project and office equipment: over 5 years

Computer equipment: over 3 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.

Bradford Deaf Community Association
Notes to the accounts continued
for the year ended 30 November 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	-	33,526	33,526	35,891
Good Things Foundation	-	-	-	1,460
Leeds Community Foundation	-	-	-	17,858
Lidl UK	-	-	-	500
Local Giving	-	500	500	500
Marks and Spencer Group plc	-	-	-	1,000
The Neighbourly Foundation	-	750	750	-
Other donations	1,483	-	1,483	11,231
	<u>1,483</u>	<u>34,776</u>	<u>36,259</u>	<u>68,440</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	16,689	23,040
Social security costs	-	342
Employment allowance	-	(342)
Pensions	242	431
	<u>16,931</u>	<u>23,471</u>

The average number of employees during the year was 4.1, being an average of 0.8 full time equivalent (2022: 5, 0.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	242	431

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BASH (Be Active Stay Healthy)	-	7,794	3,263	(1,000)	3,531
BSL Supported IT sessions	778	-	778	-	-
BMDC - Community Building	-	6,000	5,505	-	495
Community Gardening Project	503	-	503	-	-
Craft room refurbishment	15,082	-	15,082	-	-
Infection Control	63	-	63	-	-
Lidl hygiene poverty	-	250	250	-	-
Lidl Neighbourly	118	-	118	-	-
Local Giving "Chill Out"	-	500	500	-	-
Neighbourly	-	500	500	-	-
Pick 'n' Mix	-	9,990	4,815	(2,000)	3,175
BMDC - Wednesday Group	11,141	9,742	8,930	(2,000)	9,953
Sovereign Health	864	-	864	-	-
National Lottery Community Fund	2,058	-	784	(1,274)	-
Fuel and Food Poverty	627	-	627	-	-
	<u>31,234</u>	<u>34,776</u>	<u>42,582</u>	<u>(6,274)</u>	<u>17,154</u>

Bradford Deaf Community Association

Notes to the accounts continued

for the year ended 30 November 2023

4 Restricted funds (continued)

Fund name	Purpose of restriction
BASH (Be Active Stay Healthy)	Towards the cost of a group aimed at older men volunteering their DIY skills to do small repairs around the centre. The transfer relates to a contribution towards overhead costs.
BSL Supported IT sessions	To provide BSL IT support for over 18's.
BMDC - Community Building	Towards building costs
Community Gardening Project	Towards garden project.
Craft room refurbishment	Towards craft room refurbishment.
Infection Control	Towards infection control.
Lidl hygiene poverty	To purchase sanitary items.
Lidl Neighbourly	To buy food vouchers and food for people in need.
Local Giving "Chill Out"	Support for our electricity bill to enable BDCA to continue with their food pantry project
Neighbourly	Towards food and vouchers to buy food.
Pick 'n' Mix	Towards the cost of a craft group which enables hearing, hard of hearing and D/deaf people to socialise together to break down language barriers and combat isolation. The transfer relates to a contribution towards overhead costs.
BMDC - Wednesday Group	To provide day care services for the elderly. The transfer relates to a contribution towards overhead costs.
Sovereign Health	Towards cost of creating a Covid safe outdoor environment.
National Lottery Community Fund	To engage with the wider D/deaf community by providing support to access BSL tuition, services and activities. The transfer relates to the capitalisation of computer equipment.
Fuel and Food Poverty	Towards buying food and hygiene products for people in need.

5 Tangible assets

	Computer equipment	Project and office equipment	Land	Buildings	Total
Cost	£	£	£	£	£
At 1 December 2022	2,108	2,048	100,000	200,000	304,156
Additions	1,599	-	-	-	1,599
At 30 November 2023	3,707	2,048	100,000	200,000	305,755
Depreciation					
At 1 December 2022	2,108	1,230	-	32,000	35,338
Charge for year	533	410	-	4,000	4,943
At 30 November 2023	2,641	1,640	-	36,000	40,281
Net book value					
At 30 November 2023	1,066	408	100,000	164,000	265,474
At 30 November 2022	-	818	100,000	168,000	268,818

Bradford Deaf Community Association
Notes to the accounts continued
for the year ended 30 November 2023

6 Debtors and prepayments	2023	2022
	£	£
Debtors	6,540	4,454
Prepayments	3,337	2,772
Other debtors	2,047	409
	<u>11,924</u>	<u>7,635</u>

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	88,073	83,162
Cash in hand	467	71
	<u>88,540</u>	<u>83,233</u>

8 Creditors and accruals	2023	2022
	£	£
Creditors	5,013	-
Accruals	6,404	1,547
Taxation and social security	236	-
Other creditors	1,287	-
	<u>12,940</u>	<u>1,547</u>

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.

Other transactions with trustees or related parties			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Emma Sutcliffe	Daughter of trustee Margaret Hammond	Employed as an interpreter	3,430	3,608
			<u>3,430</u>	<u>3,608</u>

Bradford Deaf Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 November 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,483	11,091	34,776	57,349	36,259	68,440
Membership fees	600	1,144	-	-	600	1,144
Room hire	24,598	24,188	-	-	24,598	24,188
Sales and fees	-	87	-	-	-	87
Other income	2,976	455	-	-	2,976	455
Bank interest	371	19	-	-	371	19
Interpreter income	530	1,063	-	-	530	1,063
Total income	30,558	38,047	34,776	57,349	65,334	95,396
Expenditure						
Salaries	22	1,668	16,909	21,803	16,931	23,471
Payroll charges	581	310	-	254	581	564
Training	-	695	-	1,200	-	1,895
Equipment	210	5	69	989	279	994
Utilities	12,473	5,190	500	371	12,973	5,561
Repairs, maintenance and security	1,635	3,882	5,580	3,583	7,215	7,465
Cleaning and materials	1,329	627	7	308	1,336	935
Postage, printing and stationery	124	72	66	80	190	152
Telephone and internet	661	546	-	-	661	546
Insurance	2,417	3,055	-	403	2,417	3,458
Project costs	1,075	1,641	19,300	22,215	20,375	23,856
Independent examination	1,680	1,056	-	-	1,680	1,056
Licences and subscriptions	510	266	151	-	661	266
Other expenses	233	84	-	-	233	84
Depreciation	4,943	5,114	-	-	4,943	5,114
Bad debts	-	258	-	-	-	258
Total expenditure	27,893	24,469	42,582	51,206	70,475	75,675
Net income / (expenditure)	2,665	13,578	(7,806)	6,143	(5,141)	19,721
Transfers between funds	6,274	2,740	(6,274)	(2,740)	-	-
Net movement in funds	8,939	16,318	(14,080)	3,403	(5,141)	19,721
Fund balances brought forward	326,905	310,587	31,234	27,831	358,139	338,418
Fund balances carried forward	335,844	326,905	17,154	31,234	352,998	358,139