

CAFE WEST

England & Wales · Charity number 1143422

Details

Status Registered

Legal form Charitable company

Company number [04334432](#)

Registered 2011-08-17

Register [View on the Charity Commission register](#)

Contact

Address Cafe West
Wanstead Crescent
Allerton
Bradford
BD15 7PA

Phone 01274488499

Email INFO@CAFEWEST.ORG.UK

Website www.cafewest.org.uk

Activities

Objects: 1. TO PROMOTE THE GOOD HEALTH AND IMPROVE THE HEALTH OF THE RESIDENTS OF ALLERTON AND LOWER GRANGE AND SURROUNDING AREAS OF WEST BRADFORD (THE AREA OF BENEFIT), IN PARTICULAR BY THE ESTABLISHMENT OF A HEALTHY LIVING CENTRE IN THE AREA.2. TO FURTHER OR BENEFIT THE RESIDENTS OF THE AREA OF BENEFIT, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: Healthy Living Centre

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£591,778	£401,948	£263,009	7
2024-03-31	£368,493	£384,008	-	-
2023-03-31	£269,376	£303,056	-	-
2022-03-31	£275,783	£257,104	-	-
2021-03-31	£285,254	£197,309	-	-

Trustees

Name	Role	Appointed
Heather Weatherhead		2020-04-13
Josiah Sulc		2021-11-01
Lesley Persico		2024-02-01
Sajid Hussain		2021-11-01
Susan Duffy		2020-04-13

CAFE WEST

England & Wales - Charity number 1143422

Accounts

Café West

Charity number 1143422

A company limited by guarantee number 04334432

Annual Report and Financial Statements for the year ended 31 March 2025



**Annual Report and Financial Statements
for the year ended 31 March 2025**

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Prepared by West Yorkshire Community Accountancy Service CIO

Café West

Trustees' report for the year ended 31 March 2025

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
Heather Weatherhead	Chair	
Sajid Hussain	Treasurer	
Josiah Sulc		
Susan Duffy		
Lesley Persico		

Charity number	1143422	Registered in England and Wales
Company number	04334432	Registered in England and Wales

Registered and principal address	Bankers
Café West Healthy Living Centre	The Co-operative Bank
Wanstead Crescent	P O Box 250
Allerton	Skelmersdale
Bradford	WN8 6WT
BD15 7PA	

Independent examiner

Alan Dodd FCCA

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 was formed on 5 December 2001. It is governed by a memorandum and articles of association, as amended on 15 July 2011, 9 September 2013 and 25 May 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

Café West

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To promote the good health and improve the health of the residents of Allerton and Lower Grange and surrounding areas of West Bradford (the area of benefit), in particular by the establishment of a healthy living centre in the area.

To further or benefit the residents of the area of benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

The charity's main activities

Cafe West is a full spectrum community centre located in the heart of Allerton, within a recognised area of deprivation, delivering end to end services for the people of Allerton, Lower Grange, Sandy Lane and the wider area.

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 the advancement of education and the provision of facilities in the interests of social welfare.

Achievements and performance

Continued to provide classes and support to residents which have included, Cook & Eat Sessions, wellbeing, digital inclusion, nutrition, financial advice, local HUBs, Triage, Advice and Exercise classes for young and elderly.

A busy well-resourced holiday program along with feeding and supporting the local children, families and others in need of support.

A range of advice and counselling has been on offer covering debt, welfare benefits. The number of residents accessing these services continues to increase year on year.

The library within Cafe West is a great success. It's used by the elderly residents as well as having a large number of younger users which is being expanded thanks to better engagement from local schools. It just keeps growing.

Cafe West will continue to work in collaboration with a wide range of Partners, Local Authority, NHS, Registered Social Landlords, Third Sector Groups and most importantly the Community to assist in the delivery of key objectives to promote the health and well-being of residents in Allerton & Lower Grange.

Provided over 200,000 Meals to local residents in need and delivered over 20,000 hours of organised play and activities.

Plans for future periods

The trustees are aware of the financial situation in addition to the funding sources due to end soon. Our plans moving forward are to remap delivery to reduce expenditure and gain and/or renew funding sources from current and new providers to support operational costs. Currently we are unaware of how this may look; however funding sources will not go against our mission statement or values.

We wish to continue to diversify funding streams to become even less reliant on single funders and ensure that all opportunities are sought and chased.

Café West

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net income for the year was £189,830, including net income of £56,016 on unrestricted funds and net income of £133,814 on restricted funds after transfers.

Reserves policy

- 1 The purpose of our Reserves Policy is to:
 - Give confidence to funders by demonstrating good stewardship and financial management
 - Demonstrate the charity's sustainability and capacity to manage unforeseen financial difficulties
 - Give voluntary funders, such as grant-makers, an understanding of why funding is needed to undertake a particular project or activity
 - Give assurance to lenders and creditors that the charity can meet its financial commitments
 - Manage risk to the charity's reputation from holding substantial unspent funds at the year-end without explanation
- 2 Café West is currently dependent on donations, services and grants to sustain its activities. If these existing sources of income are depleted or lost, it is crucial to ensure that there are sufficient reserves to keep Café West running for 3 months or to allow the charity to wind up while meeting its obligation to staff and service users. The main concerns of the board are to ensure:
 - That staff can continue working
 - That staff can be supported if the charity should go through a time of financial instability
- 3 It is the policy of the Trustees to maintain reserves sufficient to cover no less than three month's and no more than six month's budgeted expenditure. These reserves should be built up from the unrestricted income.
- 4 If the charity has excess reserves then the board will consider how these funds could be best used and make this clear by designating funds for future expenditure. If this is the case then these designations and timings are included as an appendix to this policy.
- 5 If significant resources are held in reserves then the board may consider investing some of these funds to obtain a financial return for the charity. In making these decisions, the board will consider the likelihood that some or all of the reserves held may need to be accessed at short notice.
- 6 If the charity has excess reserves, the board will ensure that the organisation does not misrepresent the urgency or need for funds with donors.
- 7 The level of reserves should be calculated and monitored every 3 months by the Treasurer.
- 8 This policy shall be reviewed every 3 years and whenever there are significant changes in staff hours, staff numbers or new projects.

The charity's total reserves were £263,009, of which £162,995 relates to restricted funds. Within the remaining funds, £23,258 was the value of tangible fixed assets. This leaves a balance of £76,756 free reserves.

Comparing this to the policy shows that the charity's actual reserves are below the policy target by almost £24,000. Our forecast for the current year shows that surpluses are currently sufficient to bring the level of free reserves up to the lower threshold of our reserves policy. We will continue to monitor the position. The trustees are aware of the financial position with the significant funding stream coming to an end in 2026. All efforts are to be made to ensure that additional funding streams and cost-saving measures are implemented, but in addition to this, staffing levels will be decreasing at stages across the years, with salaries being a significant amount. All monies held on behalf of the NHS will be spent by 31/03/2026, with the deputy manager departing at this point, A worker leaving in April, and the other in July with an additional 2 in Sept 2026 meaning our staffing costs will reduce considerably.

Café West

Trustees' report (continued) for the year ended 31 March 2025

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 15/12/2025

Heather Weatherhead (Trustee)

Café West

Independent examiner's report to the trustees of Café West

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 18.

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 fellow 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 fellow of ACCA 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.

Alan Dodd FCCA

16/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Café West

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Donations and legacies	(2)	84,616	411,536	496,152	270,633
Charitable activities	(3)	25,923	-	25,923	23,144
Other trading activities	(4)	69,117	-	69,117	73,923
Investments	(5)	586	-	586	793
Total income		<u>180,242</u>	<u>411,536</u>	<u>591,778</u>	<u>368,493</u>
Expenditure on:					
Raising funds	(6)	10,457	-	10,457	8,310
Charitable activities	(7)	113,769	277,722	391,491	375,698
Total expenditure		<u>124,226</u>	<u>277,722</u>	<u>401,948</u>	<u>384,008</u>
Net income / (expenditure)		56,016	133,814	189,830	(15,515)
Fund balances brought forward		<u>43,998</u>	<u>29,181</u>	<u>73,179</u>	<u>88,694</u>
Fund balances carried forward	(8)	<u>100,014</u>	<u>162,995</u>	<u>263,009</u>	<u>73,179</u>

All incoming resources and resources expended derive from continuing activities.

Café West

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (9)	23,258	-	23,258	24,462
Total fixed assets	<u>23,258</u>	<u>-</u>	<u>23,258</u>	<u>24,462</u>
Current assets				
Debtors and prepayments (10)	10,942	-	10,942	59,093
Cash at bank and in hand (11)	76,703	162,995	239,698	53,117
Total current assets	<u>87,645</u>	<u>162,995</u>	<u>250,640</u>	<u>112,210</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (12)	10,889	-	10,889	56,635
Total current liabilities	<u>10,889</u>	<u>-</u>	<u>10,889</u>	<u>56,635</u>
Net current assets / (liabilities)	<u>76,756</u>	<u>162,995</u>	<u>239,751</u>	<u>55,575</u>
Total assets less current liabilities	<u>100,014</u>	<u>162,995</u>	<u>263,009</u>	<u>80,037</u>
Creditors: amounts falling due after one year (13)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,858</u>
Net assets	<u>100,014</u>	<u>162,995</u>	<u>263,009</u>	<u>73,179</u>
Funds				
Unrestricted funds	100,014	-	100,014	43,998
Restricted funds	-	162,995	162,995	29,181
Total funds	<u>100,014</u>	<u>162,995</u>	<u>263,009</u>	<u>73,179</u>

For the year ending 31 March 2025 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 15/12/2025

Heather Weatherhead (Trustee)

Café West

Statement of cash flows for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities:	<u>188,915</u>	<u>(30,510)</u>
Net cash provided by (used in) operating activities	<u>188,915</u>	<u>(30,510)</u>
Cash flows from investing activities:		
Bank interest	586	793
Purchase of tangible fixed assets (excluding donated assets)	<u>(2,920)</u>	<u>(1,751)</u>
Net cash provided by (used in) investing activities	<u>(2,334)</u>	<u>(958)</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	186,581	(31,468)
Cash and cash equivalents at the beginning of the reporting period	<u>53,117</u>	<u>84,585</u>
Cash and cash equivalents at the end of the reporting period	<u>239,698</u>	<u>53,117</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2025	2024
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	189,830	(15,515)
Adjustments for:		
Depreciation charges	4,124	60,168
Bank interest	(586)	(793)
(Increase) / decrease in debtors	48,151	(21,551)
Increase / (decrease) in creditors	<u>(52,604)</u>	<u>(52,819)</u>
Net cash provided by (used in) operating activities	<u>188,915</u>	<u>(30,510)</u>

Analysis of cash and cash equivalents	2025	2024
	£	£
Cash in hand	133	72
Notice deposits (less than 30 days)	<u>239,565</u>	<u>53,045</u>
Total cash and cash equivalents	<u>239,698</u>	<u>53,117</u>

Café West

Notes to the accounts for the year ended 31 March 2025

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 20 years

Project and office equipment: over 5 years

Fixtures, fittings and equipment: over 3 years

Motor vehicles: 25% on written down value

Café West

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies continued

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Café West

Notes to the accounts continued for the year ended 31 March 2025

2 Donations and legacies	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Grants:				
Bradford MDC - City of Culture 2025	-	495	495	-
Bradford MDC - Community Building grant	8,205	-	8,205	8,205
Bradford MDC - Day opportunities	-	21,678	21,678	20,288
Bradford MDC - Gas and Electric top-ups	-	23,525	23,525	7,788
Bradford MDC - HAFP funding	-	40,140	40,140	39,856
Bradford MDC - HSF	-	25,775	25,775	34,007
Bradford MDC - other	7,037	-	7,037	-
Bradford VCS Alliance	2,640	1,320	3,960	1,320
Deferred capital grant	52,913	-	52,913	52,913
HALE & partnership	-	24,407	24,407	-
Henry Smith Charity	-	60,000	60,000	30,000
Hollyns Health	11,516	75,520	87,036	22,520
LEAP	-	3,000	3,000	-
National Lottery - Aspiring Community	-	54,243	54,243	41,311
NHS	-	81,433	81,433	-
Bradford MDC - Boiler repair	-	-	-	2,000
Bradford MDC - Combined Fund	-	-	-	5,000
Bradford MDC - Warm Spaces	-	-	-	800
Bradford University	-	-	-	1,120
CABAD	-	-	-	350
Incommunities	-	-	-	2,500
Leeds Community Foundation	-	-	-	350
Other donations	2,305	-	2,305	305
	<u>84,616</u>	<u>411,536</u>	<u>496,152</u>	<u>270,633</u>
3 Charitable activities income	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Sessional events and activities	5,065	-	5,065	4,950
Café and related income	20,858	-	20,858	18,194
	<u>25,923</u>	<u>-</u>	<u>25,923</u>	<u>23,144</u>
4 Other trading activities	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Room hire and tenancies	69,117	-	69,117	73,923
	<u>69,117</u>	<u>-</u>	<u>69,117</u>	<u>73,923</u>

Café West

Notes to the accounts continued for the year ended 31 March 2025

5 Investments		2025	2025	2025	2024	
		Unrestricted funds	Restricted funds	Total funds	Total funds	
		£	£	£	£	
Interest receivable		586	-	586	793	
		<u>586</u>	<u>-</u>	<u>586</u>	<u>793</u>	
6 Raising funds		2025	2025	2025	2024	
		Unrestricted funds	Restricted funds	Total funds	Total funds	
		£	£	£	£	
Management and admin salaries		10,457	-	10,457	8,310	
		<u>10,457</u>	<u>-</u>	<u>10,457</u>	<u>8,310</u>	
7 Charitable activities expenditure		Activities undertaken directly	Support costs	2025 Total cost	2024 Total cost	
		£	£	£	£	
Charitable activities		330,627	60,864	391,491	384,008	
		<u>330,627</u>	<u>60,864</u>	<u>391,491</u>	<u>384,008</u>	
7a Support costs		Fundraising activity	Charitable activity	Governance activity	2025 Total cost	2024 Total cost
Support cost type		£	£	£	£	£
Management and admin salaries	10,457	39,910	-	50,367	41,660	
Financial management support	-	1,265	-	1,265	4,045	
Payroll fees	-	1,652	-	1,652	1,181	
Office costs	-	4,782	-	4,782	5,135	
Independent examination	-	-	2,520	2,520	2,268	
Finance charges	-	277	-	277	211	
	<u>10,457</u>	<u>47,887</u>	<u>2,520</u>	<u>60,864</u>	<u>54,499</u>	

Café West

Notes to the accounts continued for the year ended 31 March 2025

7b Charitable activities expenditure detail	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total cost	Total cost
	£	£	£	£
Salaries NI and pensions	38,355	154,231	192,586	115,255
Training	571	2,819	3,390	872
Minibus costs	3,282	990	4,272	1,308
Rates	2,684	-	2,684	2,931
Insurance	608	2,949	3,557	4,475
Heat and light	8,466	7,879	16,345	15,214
Cleaning	1,885	235	2,120	3,053
Repairs, maintenance, refurbish.	20,288	3,272	23,560	24,781
Printing, postage and stationery	2,236	570	2,806	2,417
Telephone and internet	6,104	-	6,104	5,445
Computer running costs	465	4,523	4,988	5,895
Activities and events	2,703	65,997	68,700	89,083
Café expenditure	11,375	18,654	30,029	27,967
Professional fees	1,600	14,595	16,195	7,591
Payroll fees	1,652	-	1,652	1,181
Independent examination	2,520	-	2,520	2,268
Subscriptions	2,157	162	2,319	2,823
Depreciation	4,124	-	4,124	60,168
Sundry expenses	-	129	129	300
Travel expenses	227	77	304	648
Volunteer gifts and expenses	1,650	640	2,290	1,812
Bank and card charges	277	-	277	211
Donations	540	-	540	-
	<u>113,769</u>	<u>277,722</u>	<u>391,491</u>	<u>375,698</u>

7c Staff costs and numbers

	2025	2024
	£	£
Gross salaries	190,306	118,183
Social security costs	13,280	7,866
Employment allowance	(5,000)	(5,000)
Pensions	4,457	2,516
	<u>203,043</u>	<u>123,565</u>

The average number of employees during the year was 9.7, being an average of 6.2 full time equivalent (2024: 6.2, 4.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	4,457	2,516

Café West

Notes to the accounts continued for the year ended 31 March 2025

8 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Bradford VCS Alliance	-	1,320	1,320	-	-
City of Culture 2025	-	495	-	-	495
Day Opportunities	-	21,678	21,678	-	-
Gas and Electric top-ups	709	23,525	23,338	-	896
HAF	-	40,140	40,140	-	-
HALE & Partnership	-	24,407	12,075	-	12,332
Henry Smith Charity	15,000	60,000	60,302	-	14,698
Hollyns Health	-	75,520	21,919	-	53,601
HSF	-	25,775	25,775	-	-
LEAP	-	3,000	3,000	-	-
National Lottery	13,472	54,243	44,830	-	22,885
Maternity Circle	-	30,933	6,561	-	24,372
Maternity Circle extra	-	2,500	-	-	2,500
NHS - Video-Piya	-	48,000	16,784	-	31,216
	<u>29,181</u>	<u>411,536</u>	<u>277,722</u>	<u>-</u>	<u>162,995</u>

Fund name	Purpose of restriction
Bradford VCS Alliance	Infrastructure - grassroots support
City of Culture 2025	Flower beds and materials
Day Opportunities	Intergenerational group and stroke group.
Gas and Electric top-ups	Ongoing refund for pre paid top ups
HAF	Holiday activities and food programme
HALE & Partnership	Staffing and resources
Henry Smith Charity	Core cost support
Hollyns Health	Employer funding - Host employer
HSF	Feeding support for disadvantaged families
LEAP	Community project, arts, crafts- culture
National Lottery	Aspiring Communities programme
Maternity Circle	Maternity circle resources and management fee
Maternity Circle extra	Maternity circle extension
NHS - Video-Piya	Videographer project

Café West

Notes to the accounts continued for the year ended 31 March 2025

9 Tangible assets	Land and buildings	Motor vehicles	Fixtures, fittings and equipment	Total
Cost	£	£	£	£
At 1 April 2024	1,166,576	34,000	67,070	1,267,646
Additions	-	-	2,920	2,920
At 31 March 2025	<u>1,166,576</u>	<u>34,000</u>	<u>69,990</u>	<u>1,270,566</u>
Depreciation				
At 1 April 2024	1,146,684	30,597	65,903	1,243,184
Charge for year	1,715	851	1,558	4,124
At 31 March 2025	<u>1,148,399</u>	<u>31,448</u>	<u>67,461</u>	<u>1,247,308</u>
Net book value				
At 31 March 2025	<u>18,177</u>	<u>2,552</u>	<u>2,529</u>	<u>23,258</u>
At 31 March 2024	<u>19,892</u>	<u>3,403</u>	<u>1,167</u>	<u>24,462</u>
10 Debtors and prepayments			2025	2024
			£	£
Debtors			300	7,977
Prepayments			4,534	4,887
Accrued income			2,058	3,233
Other debtors			4,050	42,996
			<u>10,942</u>	<u>59,093</u>
11 Cash at bank and in hand			2025	2024
			£	£
Cash at bank			239,565	53,045
Cash in hand			133	72
			<u>239,698</u>	<u>53,117</u>
12 Creditors and accruals			2025	2024
			£	£
Accruals			3,837	3,722
Other creditors			194	-
Deferred capital grant			6,858	52,913
			<u>10,889</u>	<u>56,635</u>
13 Creditors: amounts falling due after one year			2025	2024
			£	£
Deferred capital grant			-	6,858
			<u>-</u>	<u>6,858</u>

Café West

Notes to the accounts continued for the year ended 31 March 2025

14 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 total employee benefits received by key management personnel were £52,286 (previous year: £41,550).

15 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2025	2024
	£	£
Within one year	2,088	2,088
In the second to fifth years inclusive	<u>2,262</u>	<u>4,350</u>
	<u>4,350</u>	<u>6,438</u>

Café West

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Donations and legacies	84,616	63,343	411,536	207,290	496,152	270,633
Charitable activities	25,923	23,144	-	-	25,923	23,144
Other trading activities	69,117	73,923	-	-	69,117	73,923
Investments	586	793	-	-	586	793
Total income	180,242	161,203	411,536	207,290	591,778	368,493
Expenditure						
Raising funds	10,457	8,310	-	-	10,457	8,310
Charitable activities	113,769	167,890	277,722	207,808	391,491	375,698
Total expenditure	124,226	176,200	277,722	207,808	401,948	384,008
Net income / (expenditure)	56,016	(14,997)	133,814	(518)	189,830	(15,515)
Transfers between funds	-	1,751	-	(1,751)	-	-
Net movement in funds	56,016	(13,246)	133,814	(2,269)	189,830	(15,515)
Fund balances brought forward	43,998	57,244	29,181	31,450	73,179	88,694
Fund balances carried forward	100,014	43,998	162,995	29,181	263,009	73,179

CAFE WEST

England & Wales - Charity number 1143422

Accounts

Café West

Charity number 1143422

A company limited by guarantee number 04334432

Annual Report and Financial Statements for the year ended 31 March 2024



**Annual Report and Financial Statements
for the year ended 31 March 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

Café West

Trustees' report for the year ended 31 March 2024

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
Heather Weatherhead	Chair	
Sajid Hussain	Treasurer	
Josiah Sulc		
Susan Duffy		
Lesley Persico		Appointed 1 February 2024
Susan Moreland		Resigned 6 September 2023
Charity number	1143422	Registered in England and Wales
Company number	04334432	Registered in England and Wales
Registered and principal address	Bankers	
Café West Healthy Living Centre	The Co-operative Bank	
Wanstead Crescent	P O Box 250	
Allerton	Skelmersdale	
Bradford	WN8 6WT	
BD15 7PA		

Independent examiner

Alan Dodd FCCA

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 was formed on 5 December 2001. It is governed by a memorandum and articles of association, as amended on 15 July 2011, 9 September 2013 and 25 May 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

The charity's objects

To promote the good health and improve the health of the residents of Allerton and Lower Grange and surrounding areas of West Bradford (the area of benefit), in particular by the establishment of a healthy living centre in the area.

To further or benefit the residents of the area of benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Café West

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities (continued)

The charity's main activities

Cafe West is a full spectrum community centre located in the heart of Allerton, within a recognised area of deprivation, delivering end to end services for the people of Allerton, Lower Grange, Sandy Lane and the wider area.

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 the advancement of education and the provision of facilities in the interests of social welfare.

Achievements and performance

Continued to provide classes and support to residents which have included, Cook & Eat Sessions, wellbeing, digital inclusion, nutrition, financial advice, local HUBs, Triage, Advice and Exercise classes for young and elderly.

A busy well-resourced holiday program along with feeding and supporting the local children, families and others in need of support.

A range of advice and counselling has been on offer covering debt, welfare benefits. The number of residents accessing these services continues to increase year on year.

The library within Cafe West is a great success. It's used by the elderly residents as well as having a large number of younger users which is being expanded thanks to better engagement from local schools. It just keeps growing.

Cafe West will continue to work in collaboration with a wide range of Partners, Local Authority, NHS, Registered Social Landlords, Third Sector Groups and most importantly the Community to assist in the delivery of key objectives to promote the health and well-being of residents in Allerton & Lower Grange.

Provided over 200,000 Meals to local residents in need and delivered over 20,000 hours of organised play and activities.

Financial review

The net expenditure for the year was £15,515, including net expenditure of £13,246 on unrestricted funds and net expenditure of £2,269 on restricted funds after transfers.

Café West

Trustees' report (continued) for the year ended 31 March 2024

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £26,394.

In addition, reserves covering core costs also account for the majority of restricted reserves at the year end (a further £28,472).

- 1 The purpose of our Reserves Policy is to:
 - Give confidence to funders by demonstrating good stewardship and financial management
 - Demonstrate the charity's sustainability and capacity to manage unforeseen financial difficulties
 - Give voluntary funders, such as grant-makers, an understanding of why funding is needed to undertake a particular project or activity
 - Give assurance to lenders and creditors that the charity can meet its financial commitments
 - Manage risk to the charity's reputation from holding substantial unspent funds at the year-end without explanation
- 2 Café West is currently dependent on donations, services and grants to sustain its activities. If these existing sources of income are depleted or lost, it is crucial to ensure that there are sufficient reserves to keep Café West running for 3 months or to allow the charity to wind up while meeting its obligation to staff and service users. The main concerns of the board are to ensure:
 - That staff can continue working
 - That staff can be supported if the charity should go through a time of financial instability
- 3 It is the policy of the Trustees to maintain reserves sufficient to cover no less than three month's and no more than six month's budgeted expenditure. These reserves should be built up from the unrestricted income.
- 4 If the charity has excess reserves then the board will consider how these funds could be best used and make this clear by designating funds for future expenditure. If this is the case then these designations and timings are included as an appendix to this policy.
- 5 If significant resources are held in reserves then the board may consider investing some of these funds to obtain a financial return for the charity. In making these decisions, the board will consider the likelihood that some or all of the reserves held may need to be accessed at short notice.
- 6 If the charity has excess reserves, the board will ensure that the organisation does not misrepresent the urgency or need for funds with donors.
- 7 The level of reserves should be calculated and monitored every 3 months by the Treasurer.
- 8 This policy shall be reviewed every 3 years and whenever there are significant changes in staff hours, staff numbers or new projects.

Café West

Trustees' report (continued) for the year ended 31 March 2024

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 30/10/2024

H. Weatherhead (Trustee)

Café West

Independent examiner's report to the trustees of Café West

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, 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 fellow 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 fellow of ACCA 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.

Alan Dodd FCCA

13/11/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Café West

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	63,343	207,290	270,633	184,856
Café and related income		18,194	-	18,194	25,010
Room hire		73,923	-	73,923	45,765
Sessional events and activities		4,950	-	4,950	13,634
Bank interest		793	-	793	111
Total income		161,203	207,290	368,493	269,376
Expenditure on:					
Salaries NI and pensions	(3)	29,015	94,550	123,565	113,941
Training		872	-	872	627
Minibus costs		1,308	-	1,308	4,195
Rates		2,770	161	2,931	2,617
Insurance		4,475	-	4,475	2,981
Heat and light		8,006	7,208	15,214	13,036
Cleaning		2,793	260	3,053	4,327
Repairs, maintenance, refurbish.		20,069	4,712	24,781	11,782
Printing, postage and stationery		1,997	420	2,417	1,541
Telephone and internet		5,413	32	5,445	4,111
Computer running costs		4,189	1,706	5,895	2,441
Activities and events		2,677	86,406	89,083	53,732
Café expenditure		21,285	6,682	27,967	17,504
Professional fees		1,920	5,671	7,591	5,617
Payroll fees		1,181	-	1,181	1,454
Independent examination		2,268	-	2,268	2,268
Subscriptions		2,823	-	2,823	389
Depreciation		60,168	-	60,168	60,056
Sundry expenses		300	-	300	127
Travel expenses		648	-	648	250
Volunteer gifts and expenses		1,812	-	1,812	60
Bank and card charges		211	-	211	-
Total expenditure		176,200	207,808	384,008	303,056
Net income / (expenditure)		(14,997)	(518)	(15,515)	(33,680)
Transfers between funds		1,751	(1,751)	-	-
Net movement in funds		(13,246)	(2,269)	(15,515)	(33,680)
Fund balances brought forward		57,244	31,450	88,694	122,374
Fund balances carried forward	(4)	43,998	29,181	73,179	88,694

All incoming resources and resources expended derive from continuing activities.

Café West
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	24,462	-	24,462	82,879
Total fixed assets		<u>24,462</u>	<u>-</u>	<u>24,462</u>	<u>82,879</u>
Current assets					
Debtors and prepayments	(7)	59,093	-	59,093	37,542
Cash at bank and in hand	(9)	23,936	29,181	53,117	84,585
Total current assets		<u>83,029</u>	<u>29,181</u>	<u>112,210</u>	<u>122,127</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(10)	56,635	-	56,635	56,541
Total current liabilities		<u>56,635</u>	<u>-</u>	<u>56,635</u>	<u>56,541</u>
Net current assets / (liabilities)		<u>26,394</u>	<u>29,181</u>	<u>55,575</u>	<u>65,586</u>
Total assets less current liabilities		<u>50,856</u>	<u>29,181</u>	<u>80,037</u>	<u>148,465</u>
Creditors: amounts falling due after one year	(11)	6,858	-	6,858	59,771
Net assets		<u>43,998</u>	<u>29,181</u>	<u>73,179</u>	<u>88,694</u>
Funds					
Unrestricted funds		43,998	-	43,998	57,244
Restricted funds		-	29,181	29,181	31,450
Total funds		<u>43,998</u>	<u>29,181</u>	<u>73,179</u>	<u>88,694</u>

For the year ending 31 March 2024 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 30/10/2024

H. Weatherhead (Trustee)

Café West

Notes to the accounts

for the year ended 31 March 2024

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 20 years

Project and office equipment: over 5 years

Fixtures, fittings and equipment: over 3 years

Motor vehicles: 25% on written down value

Café West

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Café West

Notes to the accounts continued for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bradford MDC - Boiler repair	-	2,000	2,000	-
Bradford MDC - Combined Fund	-	5,000	5,000	-
Bradford MDC - Community Building grant	8,205	-	8,205	4,000
Bradford MDC - Day opportunities	-	20,288	20,288	17,340
Bradford MDC - Gas and Electric top-ups	-	7,788	7,788	-
Bradford MDC - HAFP funding	-	39,856	39,856	21,538
Bradford MDC - HSF	-	34,007	34,007	27,950
Bradford MDC - Warm Spaces	800	-	800	-
Bradford University	1,120	-	1,120	-
Bradford VCS Alliance	-	1,320	1,320	-
CABAD	-	350	350	-
Deferred capital grant	52,913	-	52,913	52,913
Henry Smith Charity	-	30,000	30,000	-
Hollyns Heath	-	22,520	22,520	-
Incommunities	-	2,500	2,500	1,155
Leeds Community Foundation	-	350	350	9,950
National Lottery - Aspiring Community	-	41,311	41,311	-
Bradford Council Community Chest	-	-	-	1,000
Bradford District Care - Cnet	-	-	-	2,480
Bradford MDC - core support	-	-	-	15,381
Bradford MDC - Resilience - The Bradford Fund	-	-	-	10,000
Bradford MDC - Shared Prosperity Fund	-	-	-	4,087
Department for Education	-	-	-	1,500
Groundworks	-	-	-	500
I Have A Voice	-	-	-	60
Safer Communities Fund	-	-	-	8,000
ShIPLEY College	-	-	-	500
Sovereign Healthcare	-	-	-	5,000
Other donations	305	-	305	1,502
	<u>63,343</u>	<u>207,290</u>	<u>270,633</u>	<u>184,856</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	118,183	108,768
Social security costs	7,866	7,977
Employment allowance	(5,000)	(5,000)
Pensions	2,516	2,196
	<u>123,565</u>	<u>113,941</u>

The average number of employees during the year was 6.2, being an average of 4.2 full time equivalent (2023: 7, 5.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	2,516	2,196

Café West

Notes to the accounts continued for the year ended 31 March 2024

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Bradford MDC - Boiler repair	-	2,000	2,000	-	-
Bradford VCS Alliance	-	1,320	1,320	-	-
CABAD	-	350	350	-	-
CNET MMH	1,836	-	1,836	-	-
Bradford MDC - Combined fund	-	5,000	5,000	-	-
Day Opportunities	-	20,288	18,537	(1,751)	-
Gas and Electric top-ups	-	7,788	7,079	-	709
HAF	8,077	39,856	47,933	-	-
Henry Smith Charity	-	30,000	15,000	-	15,000
Hollyns Health	-	22,520	22,520	-	-
HSF	-	34,007	34,007	-	-
Incommunities	-	2,500	2,500	-	-
Leeds Community Foundation	-	350	350	-	-
National Lottery	-	41,311	27,839	-	13,472
Resilience - The Bradford Fund	9,450	-	9,450	-	-
Safer Communities Fund	8,000	-	8,000	-	-
UK Shared Prosperity Fund	4,087	-	4,087	-	-
	<u>31,450</u>	<u>207,290</u>	<u>207,808</u>	<u>(1,751)</u>	<u>29,181</u>

Fund name

Purpose of restriction

Bradford MDC - Boiler repair	Towards costs of boiler repair
Bradford VCS Alliance	Infrastructure - grassroots support
CABAD	Infrastructure - grassroots support
CNET MMH	Men's mental health support
Bradford MDC - Combined fund	Cooking - energy saving equipment
Day Opportunities	Intergenerational group and stroke group. Transfers relate to the cost of capitalised equipment for the general use of the charity
Gas and Electric top-ups	Ongoing refund for pre paid top ups
HAF	Holiday activities and food programme
Henry Smith Charity	Core cost support
Hollyns Health	Employer funding - Host employer
HSF	Feeding support for disadvantaged families
Incommunities	To alleviate isolation
Leeds Community Foundation	Support fund
National Lottery	Aspiring Communities programme
Resilience - The Bradford Fund	Strategic development and sustainability
Safer Communities Fund	Funding for CCTV materials and education packs for road safety
UK Shared Prosperity Fund	Community centre support

Café West

Notes to the accounts continued for the year ended 31 March 2024

5 Tangible assets	Land and buildings	Motor vehicles	Fixtures, fittings and	Total
	£	£	£	£
Cost				
At 1 April 2023	1,166,576	34,000	65,319	1,265,895
Additions	-	-	1,751	1,751
At 31 March 2024	<u>1,166,576</u>	<u>34,000</u>	<u>67,070</u>	<u>1,267,646</u>
Depreciation				
At 1 April 2023	1,088,445	29,462	65,109	1,183,016
Charge for year	58,239	1,135	794	60,168
At 31 March 2024	<u>1,146,684</u>	<u>30,597</u>	<u>65,903</u>	<u>1,243,184</u>
Net book value				
At 31 March 2024	<u>19,892</u>	<u>3,403</u>	<u>1,167</u>	<u>24,462</u>
At 31 March 2023	<u>78,131</u>	<u>4,538</u>	<u>210</u>	<u>82,879</u>
6 Debtors and prepayments			2024	2023
			£	£
Debtors			7,977	4,165
Prepayments			4,887	3,210
Accrued income			3,233	-
Other debtors			42,996	30,167
			<u>59,093</u>	<u>37,542</u>
7 Cash at bank and in hand			2024	2023
			£	£
Cash at bank			53,045	84,109
Cash in hand			72	476
			<u>53,117</u>	<u>84,585</u>
8 Creditors and accruals			2024	2023
			£	£
Accruals			3,722	3,628
Deferred capital grant			52,913	52,913
			<u>56,635</u>	<u>56,541</u>

Café West
Notes to the accounts continued
for the year ended 31 March 2024

9 Creditors: amounts falling due after one year	2024	2023
	£	£
Deferred capital grant	6,858	59,771
	<u>6,858</u>	<u>59,771</u>

10 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 total employee benefits received by key management personnel were £41,550 (previous year: £40,194).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	2,088	2,088
In the second to fifth years inclusive	4,350	6,438
Over five years from the balance sheet date	-	-
	<u>6,438</u>	<u>8,526</u>

Café West

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	63,343	61,975	207,290	122,881	270,633	184,856
Café and related income	18,194	25,010	-	-	18,194	25,010
Room hire	73,923	44,344	-	1,421	73,923	45,765
Sessional events and activities	4,950	13,634	-	-	4,950	13,634
Bank interest	793	111	-	-	793	111
Total income	161,203	145,074	207,290	124,302	368,493	269,376
Expenditure						
Salaries NI and pensions	29,015	86,060	94,550	27,881	123,565	113,941
Training	872	627	-	-	872	627
Minibus costs	1,308	4,195	-	-	1,308	4,195
Rates	2,770	1,288	161	1,329	2,931	2,617
Insurance	4,475	2,981	-	-	4,475	2,981
Heat and light	8,006	1,651	7,208	11,385	15,214	13,036
Cleaning	2,793	4,089	260	238	3,053	4,327
Repairs, maintenance, refurbish.	20,069	9,408	4,712	2,374	24,781	11,782
Printing, postage and stationery	1,997	1,193	420	348	2,417	1,541
Telephone and internet	5,413	4,111	32	-	5,445	4,111
Computer running costs	4,189	1,125	1,706	1,316	5,895	2,441
Activities and events	2,677	17,889	86,406	35,843	89,083	53,732
Café expenditure	21,285	9,456	6,682	8,048	27,967	17,504
Professional fees	1,920	1,527	5,671	4,090	7,591	5,617
Payroll fees	1,181	1,454	-	-	1,181	1,454
Independent examination	2,268	2,268	-	-	2,268	2,268
Subscriptions	2,823	389	-	-	2,823	389
Depreciation	60,168	60,056	-	-	60,168	60,056
Sundry expenses	300	127	-	-	300	127
Travel expenses	648	250	-	-	648	250
Volunteer gifts and expenses	1,812	60	-	-	1,812	60
Bank and card charges	211	-	-	-	211	-
Total expenditure	176,200	210,204	207,808	92,852	384,008	303,056
Net income / (expenditure)	(14,997)	(65,130)	(518)	31,450	(15,515)	(33,680)
Transfers between funds	1,751	-	(1,751)	-	-	-
Net movement in funds	(13,246)	(65,130)	(2,269)	31,450	(15,515)	(33,680)
Fund balances brought forward	57,244	122,374	31,450	-	88,694	122,374
Fund balances carried forward	43,998	57,244	29,181	31,450	73,179	88,694

CAFE WEST

England & Wales - Charity number 1143422

Accounts

Café West

Charity number 1143422

A company limited by guarantee number 04334432

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



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

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Prepared by West Yorkshire Community Accountancy Service CIO

Café West

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
Heather Weatherhead	Chair	
Sajid Hussain	Treasurer	
Josiah Sulc		
Susan Duffy		
Susan Moreland		Resigned 6 September 2023
Elizabeth Rhodes		Resigned 15 November 2022
Charity number	1143422	Registered in England and Wales
Company number	04334432	Registered in England and Wales
Registered and principal address	Bankers	
Café West Healthy Living Centre	The Co-operative Bank	
Wanstead Crescent	P O Box 250	
Allerton	Skelmersdale	
Bradford	WN8 6WT	
BD15 7PA		

Independent examiner

Alan Dodd FCCA

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 was formed on 5 December 2001. It is governed by a memorandum and articles of association, as amended on 15 July 2011, 9 September 2013 and 25 May 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

The charity's objects

To promote the good health and improve the health of the residents of Allerton and Lower Grange and surrounding areas of West Bradford (the area of benefit), in particular by the establishment of a healthy living centre in the area.

To further or benefit the residents of the area of benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Café West

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

Objectives and activities

The charity's main activities

Cafe West is a full spectrum community centre located in the heart of Allerton, within a recognised area of deprivation, delivering end to end services for the people of Allerton, Lower Grange, Sandy Lane and the wider area.

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 the advancement of education and the provision of facilities in the interests of social welfare.

Achievements and performance

2022-2023 has been a year of stabilisation both operationally and strategically for Cafe West.

We have reshaped, enhanced and increased delivery across all aspects of Café West and currently hold more activities, groups and session running since opening.

We have continued to provide classes and support to residents which have included, Cook & Eat Sessions, well being, digital inclusion, nutrition, financial advice, local HUBs, triage, advice and exercise classes for young and elderly.

A busy well-resourced holiday programme along with feeding and support for local children, families and others in need of support.

A range of advice and counselling has been on offer covering debt, welfare benefits. The number of residents accessing these services continues to increase year on year.

The library within Cafe West is a great success. It is used by the elderly residents as well as having many younger users, which have expanded thanks to better engagement from local schools. It just keeps growing.

Cafe West will continue to work in collaboration with a wide range of Partners, Local Authority, NHS, Registered Social Landlords, Third Sector Groups and most importantly the Community to assist in the delivery of key objectives to promote the health and well-being of residents in Allerton & Lower Grange.

We have provided over 150,000 meals to residents in need and delivered over 35,000 hours of organised play and activities to name but a few.

It is not an stretch to say Café West has bounced back stronger than ever and will continue to grow stronger in 22-23 continuing to support and increase the quality of life to the community we serve.

The success of the centre is in no small part due to the work of Chris who continues to develop the centre for the benefit of its users. The constant search for grants to apply for and writing of applications has meant that we have had to use the services of outside staff with experience in this area so that our applications have been successful. This has meant that we now have greater financial security.

There have been challenges with staffing which has meant that we are relying on our volunteers and the recruitment of staff is a problem. However we do hope to expand in the future.

Financial review

The net expenditure for the year was £33,680, including net expenditure of £65,130 on unrestricted funds and net income of £31,450 on restricted funds after transfers.

Café West

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 £34,136.

- 1 The purpose of our Reserves Policy is to:
 - Give confidence to funders by demonstrating good stewardship and financial management
 - Demonstrate the charity's sustainability and capacity to manage unforeseen financial difficulties
 - Give voluntary funders, such as grant-makers, an understanding of why funding is needed to undertake a particular project or activity
 - Give assurance to lenders and creditors that the charity can meet its financial commitments
 - Manage risk to the charity's reputation from holding substantial unspent funds at the year-end without explanation
- 2 Café West is currently dependent on donations, services and grants to sustain its activities. If these existing sources of income are depleted or lost, it is crucial to ensure that there are sufficient reserves to keep Café West running for 3 months or to allow the charity to wind up while meeting its obligation to staff and service users. The main concerns of the board are to ensure:
 - That staff can continue working
 - That staff can be supported if the charity should go through a time of financial instability
- 3 It is the policy of the Trustees to maintain reserves sufficient to cover no less than three month's and no more than six month's budgeted expenditure. These reserves should be built up from the unrestricted income.
- 4 If the charity has excess reserves then the board will consider how these funds could be best used and make this clear by designating funds for future expenditure. If this is the case then these designations and timings are included as an appendix to this policy.
- 5 If significant resources are held in reserves then the board may consider investing some of these funds to obtain a financial return for the charity. In making these decisions, the board will consider the likelihood that some or all of the reserves held may need to be accessed at short notice.
- 6 If the charity has excess reserves, the board will ensure that the organisation does not misrepresent the urgency or need for funds with donors.
- 7 The level of reserves should be calculated and monitored every 3 months by the Treasurer.
- 8 This policy shall be reviewed every 3 years and whenever there are significant changes in staff hours, staff numbers or new projects.

Café West

Trustees' report (continued) for the year ended 31 March 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 22/12/2023

Heather Weatherhead (Trustee)

Café West

Independent examiner's report to the trustees of Café West

I report to the charity trustees on my examination of the accounts 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 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 fellow 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 fellow of ACCA 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: Alan Dodd FCCA

22/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Café West

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	61,975	122,881	184,856	217,170
Café and related income		25,010	-	25,010	10,054
Room hire		44,344	1,421	45,765	45,953
Sessional events and activities		13,634	-	13,634	2,394
Other income		-	-	-	201
Bank interest		111	-	111	11
Total income		145,074	124,302	269,376	275,783
Expenditure on:					
Salaries NI and pensions	(3)	86,060	27,881	113,941	100,781
Training		627	-	627	1,017
Minibus costs		4,195	-	4,195	3,607
Rates		1,288	1,329	2,617	1,799
Insurance		2,981	-	2,981	3,432
Heat and light		1,651	11,385	13,036	7,598
Cleaning		4,089	238	4,327	2,815
Repairs, maintenance and refurbishment		9,408	2,374	11,782	14,547
Printing, postage and stationery		1,193	348	1,541	2,930
Telephone and internet		4,111	-	4,111	3,107
Computer running costs		1,125	1,316	2,441	2,808
Activities and events		17,889	35,843	53,732	37,372
Café expenditure		9,456	8,048	17,504	9,909
Professional fees		1,527	4,090	5,617	123
Payroll fees		1,454	-	1,454	1,140
Independent examination		2,268	-	2,268	2,180
Subscriptions		389	-	389	321
Depreciation		60,056	-	60,056	60,560
Sundry expenses		187	-	187	-
Travel expenses		250	-	250	847
Advertising		-	-	-	211
Total expenditure		210,204	92,852	303,056	257,104
Net income / (expenditure)		(65,130)	31,450	(33,680)	18,679
Fund balances brought forward		122,374	-	122,374	103,695
Fund balances carried forward	(4)	57,244	31,450	88,694	122,374

All incoming resources and resources expended derive from continuing activities.

Café West
Balance sheet
as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	82,879	-	82,879	142,935
Total fixed assets		<u>82,879</u>	<u>-</u>	<u>82,879</u>	<u>142,935</u>
Current assets					
Debtors and prepayments	(6)	37,542	-	37,542	37,624
Cash at bank and in hand	(7)	53,135	31,450	84,585	115,911
Total current assets		<u>90,677</u>	<u>31,450</u>	<u>122,127</u>	<u>153,535</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	56,541	-	56,541	61,412
Total current liabilities		<u>56,541</u>	<u>-</u>	<u>56,541</u>	<u>61,412</u>
Net current assets / (liabilities)		<u>34,136</u>	<u>31,450</u>	<u>65,586</u>	<u>92,123</u>
Total assets less current liabilities		<u>117,015</u>	<u>31,450</u>	<u>148,465</u>	<u>235,058</u>
Creditors: amounts falling due after one year	(9)	59,771	-	59,771	112,684
Net assets		<u>57,244</u>	<u>31,450</u>	<u>88,694</u>	<u>122,374</u>
Funds					
Unrestricted funds		57,244	-	57,244	122,374
Restricted funds		-	31,450	31,450	-
Total funds		<u>57,244</u>	<u>31,450</u>	<u>88,694</u>	<u>122,374</u>

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 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 22/12/2023

Heather Weatherhead (Trustee)

Café West

Notes to the accounts

for the year ended 31 March 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 20 years

Project and office equipment: over 5 years straight line

Fixtures, fittings and equipment: over 3 years straight line

Motor vehicles: 25% on written down value

Café West

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Café West

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

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford Council Community Chest	-	1,000	1,000	500
Bradford District Care - Cnet	-	2,480	2,480	-
Bradford MDC - Community Building	-	4,000	4,000	8,070
Bradford MDC - core support	-	15,381	15,381	8,000
Bradford MDC - Day opportunities	-	17,340	17,340	16,600
Bradford MDC - HAFP funding	-	21,538	21,538	10,666
Bradford MDC - HSF	-	27,950	27,950	10,500
Bradford MDC - Resilience - The Bradford Fund	-	10,000	10,000	-
Bradford MDC - Shared Prosperity Fund	-	4,087	4,087	-
Deferred capital grant	52,913	-	52,913	52,913
Department for Education	1,500	-	1,500	-
Groundworks	500	-	500	-
I Have A Voice	60	-	60	-
Incommunities	-	1,155	1,155	1,080
Leeds Community Foundation	-	9,950	9,950	-
Safer Communities Fund	-	8,000	8,000	-
ShIPLEY College	500	-	500	500
Sovereign Healthcare	5,000	-	5,000	5,000
Arnold Clark	-	-	-	1,000
Bradford MDC - benches	-	-	-	1,488
Bradford MDC - Community sports day	-	-	-	200
Bradford MDC - Healthy holidays	-	-	-	24,175
Bradford Teaching Hospitals (Jump)	-	-	-	1,421
Disability Access	-	-	-	19,500
ESFA	-	-	-	1,500
Future Boost	-	-	-	1,500
HMRC Job retention scheme	-	-	-	4,246
Manjit Wolstenholme	-	-	-	10,000
National Lottery Community Fund	-	-	-	9,999
Near Neighbours	-	-	-	3,000
Omicron	-	-	-	5,650
Power to Change (Participate)	-	-	-	250
Race equality	-	-	-	3,000
Restart	-	-	-	13,750
University of Bradford	-	-	-	1,680
Yorkshire Sport	-	-	-	300
Other donations	1,502	-	1,502	682
	<u>61,975</u>	<u>122,881</u>	<u>184,856</u>	<u>217,170</u>

Café West

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

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	108,768	96,365
Social security costs	7,977	6,551
Employment allowance	(5,000)	(4,000)
Pensions	2,196	1,865
	<u>113,941</u>	<u>100,781</u>

The average number of employees during the year was 7, being an average of 5.5 full time equivalent (2022: 5.7, 4.8 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	2,196	1,865

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Bradford Community Chest	-	1,000	1,000	-	-
Bradford Council	-	15,381	15,381	-	-
CNET MMH	-	2,480	644	-	1,836
Community Building grant	-	4,000	4,000	-	-
Day Opportunities	-	17,340	17,340	-	-
HAF	-	21,538	13,461	-	8,077
HSF	-	27,950	27,950	-	-
Incommunities	-	1,155	1,155	-	-
Leeds Community Foundation	-	9,950	9,950	-	-
Lower Grange Community Centre	-	1,421	1,421	-	-
Resilience - The Bradford Fund	-	10,000	550	-	9,450
Safer Communities Fund	-	8,000	-	-	8,000
UK Shared Prosperity Fund	-	4,087	-	-	4,087
	<u>-</u>	<u>124,302</u>	<u>92,852</u>	<u>-</u>	<u>31,450</u>

Fund name	Purpose of restriction
Bradford Community Chest	Sport activity project.
Bradford Council	Activities and sessions.
CNET MMH	Men's mental health support.
Community Building grant	Utility and support costs.
Day Opportunities	Intergenerational group and stroke group.
HAF	Holiday activities and food programme.
HSF	Feeding support for disadvantaged families.
Incommunities	To alleviate isolation.
Leeds Community Foundation	Jubilee Art council support fund - Celebration of Jubilee.
Lower Grange Community Centre	Provision of boxing classes.
Resilience - The Bradford Fund	Strategic development and sustainability.
Safer Communities Fund	Funding for CCTV materials and education packs for road safety.
UK Shared Prosperity Fund	Community centre support.

Café West

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

5 Tangible assets	Land and buildings	Motor vehicles	Fixtures, fittings and	Total
	£	£	£	£
Cost				
At 1 April 2022	1,166,576	34,000	65,319	1,265,895
Additions	-	-	-	-
At 31 March 2023	<u>1,166,576</u>	<u>34,000</u>	<u>65,319</u>	<u>1,265,895</u>
Depreciation				
At 1 April 2022	1,030,112	27,949	64,899	1,122,960
Charge for year	58,333	1,513	210	60,056
At 31 March 2023	<u>1,088,445</u>	<u>29,462</u>	<u>65,109</u>	<u>1,183,016</u>
Net book value				
At 31 March 2023	<u>78,131</u>	<u>4,538</u>	<u>210</u>	<u>82,879</u>
At 31 March 2022	<u>136,464</u>	<u>6,051</u>	<u>420</u>	<u>142,935</u>
6 Debtors and prepayments			2023	2022
			£	£
Debtors			4,165	-
Prepayments			3,210	3,380
Other debtors			30,167	34,244
			<u>37,542</u>	<u>37,624</u>
7 Cash at bank and in hand			2023	2022
			£	£
Cash at bank			84,109	115,565
Cash in hand			476	346
			<u>84,585</u>	<u>115,911</u>
8 Creditors and accruals			2023	2022
			£	£
Accruals			3,628	5,518
Deferred capital grant			52,913	52,913
Other creditors			-	2,981
			<u>56,541</u>	<u>61,412</u>

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

9 Creditors: amounts falling due after one year	2023	2022
	£	£
Deferred capital grant	59,771	112,684
	<u>59,771</u>	<u>112,684</u>

10 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 total employee benefits received by key management personnel were £40,194 (previous year: £36,268).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	2,088	2,088
In the second to fifth years inclusive	6,438	8,352
Over five years from the balance sheet date	-	174
	<u>8,526</u>	<u>10,614</u>

Café West

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	61,975	100,174	122,881	116,996	184,856	217,170
Café and related income	25,010	10,054	-	-	25,010	10,054
Room hire	44,344	38,763	1,421	7,190	45,765	45,953
Sessional events and activities	13,634	2,353	-	41	13,634	2,394
Other income	-	201	-	-	-	201
Bank interest	111	11	-	-	111	11
Total income	145,074	151,556	124,302	124,227	269,376	275,783
Expenditure						
Salaries NI and pensions	86,060	44,224	27,881	56,557	113,941	100,781
Training	627	108	-	909	627	1,017
Minibus costs	4,195	3,607	-	-	4,195	3,607
Rates	1,288	1,180	1,329	619	2,617	1,799
Insurance	2,981	2,931	-	501	2,981	3,432
Heat and light	1,651	5,438	11,385	2,160	13,036	7,598
Cleaning	4,089	2,604	238	211	4,327	2,815
Repairs, maintenance and refurbishr	9,408	8,620	2,374	5,927	11,782	14,547
Printing, postage and stationery	1,193	736	348	2,194	1,541	2,930
Telephone and internet	4,111	3,036	-	71	4,111	3,107
Computer running costs	1,125	513	1,316	2,295	2,441	2,808
Activities and events	17,889	6,940	35,843	30,432	53,732	37,372
Café expenditure	9,456	5,995	8,048	3,914	17,504	9,909
Professional fees	1,527	-	4,090	123	5,617	123
Payroll fees	1,454	1,140	-	-	1,454	1,140
Independent examination	2,268	2,180	-	-	2,268	2,180
Subscriptions	389	321	-	-	389	321
Depreciation	60,056	60,560	-	-	60,056	60,560
Sundry expenses	187	-	-	-	187	-
Travel expenses	250	492	-	355	250	847
Advertising	-	181	-	30	-	211
Total expenditure	210,204	150,806	92,852	106,298	303,056	257,104
Net income / (expenditure)	(65,130)	750	31,450	17,929	(33,680)	18,679
Transfers between funds	-	19,730	-	(19,730)	-	-
Net movement in funds	(65,130)	20,480	31,450	(1,801)	(33,680)	18,679
Fund balances brought forward	122,374	101,894	-	1,801	122,374	103,695
Fund balances carried forward	57,244	122,374	31,450	-	88,694	122,374

CAFE WEST

England & Wales - Charity number 1143422

Accounts

Café West

Charity number 1143422

A company limited by guarantee number 04334432

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 March 2022**

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Prepared by West Yorkshire Community Accountancy Service CIO

Café West

Trustees' report for the year ended 31 March 2022

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
Heather Weatherhead	Chair	
Sajid Hussain		Appointed 1 November 2021
Maureen Holmes		Resigned 15 November 2021
Susan Moreland	Treasurer	Appointed 1 November 2021
Josiah Sulc		Appointed 1 November 2021
Susan Duffy		
Elizabeth Rhodes		Appointed 1 November 2021; Resigned 15 November 2022
Charity number	1143422	Registered in England and Wales
Company number	04334432	Registered in England and Wales

Registered and principal address

Café West Healthy Living Centre
Wanstead Crescent
Allerton
Bradford
BD15 7PA

Bankers

The Co-operative Bank
P O Box 250
Skelmersdale
WN8 6WT

Independent examiner

Alan Dodd FCCA

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 was formed on 5 December 2001. It is governed by a memorandum and articles of association, as amended on 15 July 2011, 9 September 2013 and 25 May 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

The charity's objects

To promote the good health and improve the health of the residents of Allerton and Lower Grange and surrounding areas of West Bradford (the area of benefit), in particular by the establishment of a healthy living centre in the area.

To further or benefit the residents of the area of benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Café West

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's main activities

Cafe West is a full spectrum community centre located in the heart of Allerton, within a recognised area of deprivation, delivering end to end services for the people of Allerton, Lower Grange, Sandy Lane and the wider area. We have continued services from 2020/21 and have expanded our offer to the community with the addition of a disability friendly wet room and utility room, increased exercise and cooking classes, feeding support, credit union, increased community consultancy and stronger engagement with local schools and organisations. We have also expanded and diversified the board of trustees.

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 the advancement of education and the provision of facilities in the interests of social welfare.

Achievements and performance

Over the last fiscal year Cafe West has increased the number of residents accessing the centre and key objectives have been delivered along with a number of notable achievements:-

Continued to provide classes and support to residents which have included, Cook & Eat Sessions, wellbeing, digital inclusion, nutrition, financial advice, local HUBs, triage, advice and exercise classes for young and elderly.

A busy well-resourced holiday programme along with feeding and support for local children, families and others in need of support.

A range of advice and counselling has been on offer covering debt, welfare benefits. The number of residents accessing these services continues to increase year on year.

The library within Cafe West is a great success. It's used by the elderly residents as well as having a large number of younger users, which have expanded thanks to better engagement from local schools. It just keeps growing.

Cafe West will continue to work in collaboration with a wide range of Partners, Local Authority, NHS, Registered Social Landlords, Third Sector Groups and most importantly the Community to assist in the delivery of key objectives to promote the health and well-being of residents in Allerton & Lower Grange.

We have provided over 150,000 meals to local residents in need and delivered over 20,000 hours of organised play and activities.

Financial review

The net income for the year was £18,679, including net income of £20,480 on unrestricted funds and net expenditure of £1,801 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £92,123.

The trustees are in the process of establishing a reserves policy for the charity and intend to adopt and implement a suitable policy shortly.

Café West

Trustees' report (continued) for the year ended 31 March 2022

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

Signed: (Trustee)

Name:

Café West

Independent examiner's report to the trustees of Café West

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 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 fellow 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 fellow of ACCA 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: Alan Dodd FCCA

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Café West

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	100,174	116,996	217,170	232,338
Café and related income		10,054	-	10,054	853
Room hire		38,763	7,190	45,953	43,042
Sessional events and activities		2,353	41	2,394	4,946
Other income		201	-	201	75
Bank interest		11	-	11	-
Total income		151,556	124,227	275,783	281,254
Expenditure on:					
Salaries, NI and pensions	(3)	44,224	56,557	100,781	67,180
Recruitment costs		-	-	-	540
Grants payable	(4)	-	-	-	500
Training		108	909	1,017	17
Minibus costs		3,607	-	3,607	3,500
Rates		1,180	619	1,799	324
Insurance		2,931	501	3,432	2,698
Heat and light		5,438	2,160	7,598	7,860
Cleaning		2,604	211	2,815	3,309
Repairs, maintenance and refurbishment		8,620	5,927	14,547	7,529
Printing, postage and stationery		736	2,194	2,930	810
Telephone and internet		3,036	71	3,107	4,676
Computer running costs		513	2,295	2,808	2,499
Activities and events		6,940	30,432	37,372	21,882
Café expenditure		5,995	3,914	9,909	836
Professional fees		-	123	123	6,279
Payroll fees		1,140	-	1,140	1,207
Independent examination		2,180	-	2,180	2,640
Subscriptions		321	-	321	108
Irrecoverable VAT		-	-	-	(1,324)
Depreciation		60,560	-	60,560	60,090
Sundry expenses		-	-	-	149
Travel expenses		492	355	847	-
Advertising		181	30	211	-
Total expenditure		150,806	106,298	257,104	193,309
Net income / (expenditure)		750	17,929	18,679	87,945
Transfers between funds		19,730	(19,730)	-	-
Net movement in funds		20,480	(1,801)	18,679	87,945
Fund balances brought forward		101,894	1,801	103,695	15,750
Fund balances carried forward	(5)	122,374	-	122,374	103,695

All incoming resources and resources expended derive from continuing activities.

Café West

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (6)	142,935	-	142,935	183,325
Total fixed assets	<u>142,935</u>	<u>-</u>	<u>142,935</u>	<u>183,325</u>
Current assets				
Debtors and prepayments (7)	37,624	-	37,624	9,780
Cash at bank and in hand (8)	115,911	-	115,911	133,447
Total current assets	<u>153,535</u>	<u>-</u>	<u>153,535</u>	<u>143,227</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (9)	61,412	-	61,412	57,260
Total current liabilities	<u>61,412</u>	<u>-</u>	<u>61,412</u>	<u>57,260</u>
Net current assets / (liabilities)	<u>92,123</u>	<u>-</u>	<u>92,123</u>	<u>85,967</u>
Total assets less current liabilities	<u>235,058</u>	<u>-</u>	<u>235,058</u>	<u>269,292</u>
Creditors: amounts falling due after one year (10)	<u>112,684</u>	<u>-</u>	<u>112,684</u>	<u>165,597</u>
Net assets	<u>122,374</u>	<u>-</u>	<u>122,374</u>	<u>103,695</u>
Funds				
Unrestricted funds	122,374	-	122,374	101,894
Restricted funds	-	-	-	1,801
Total funds	<u>122,374</u>	<u>-</u>	<u>122,374</u>	<u>103,695</u>

For the year ending 31 March 2022 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:

Café West

Notes to the accounts for the year ended 31 March 2022

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 £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 over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 20 years straight line

Fixtures, fittings and equipment: over 3 years straight line

Motor vehicles: 25% on written down value

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.

Café West

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Café West

Notes to the accounts continued for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Arnold Clark	1,000	-	1,000	-
Bradford Council Community Chest	-	500	500	500
Bradford MDC - benches	-	1,488	1,488	-
Bradford MDC - Community Building	-	8,070	8,070	-
Bradford MDC - Community sports day	-	200	200	-
Bradford MDC - core support	8,000	-	8,000	8,000
Bradford MDC - Day opportunities	-	16,600	16,600	16,600
Bradford MDC - HAFP funding	-	10,666	10,666	6,000
Bradford MDC - Healthy holidays	-	24,175	24,175	12,000
Bradford MDC - HSF	-	10,500	10,500	-
Bradford Teaching Hospitals (Jump)	-	1,421	1,421	3,000
Deferred capital grant	52,913	-	52,913	52,913
Disability Access	-	19,500	19,500	-
ESFA	1,500	-	1,500	-
Future Boost	-	1,500	1,500	-
HMRC Job retention scheme	-	4,246	4,246	12,004
Incommunities	-	1,080	1,080	-
Manjit Wolstenholme	-	10,000	10,000	-
National Lottery Community Fund	9,999	-	9,999	48,501
Near Neighbours	-	3,000	3,000	-
Omicron	5,650	-	5,650	-
Power to Change (Participate)	-	250	250	1,600
Race equality	-	3,000	3,000	-
Restart	13,750	-	13,750	-
ShIPLEY College	500	-	500	-
Sovereign Healthcare	5,000	-	5,000	-
University of Bradford	1,680	-	1,680	-
Yorkshire Sport	-	300	300	-
Bradford MDC - food	-	-	-	3,000
Bradford MDC - Innovation fund	-	-	-	2,000
Bradford MDC - local restriction support grant	-	-	-	14,476
Bradford MDC - small business grant	-	-	-	25,000
Brathay Trust	-	-	-	2,750
Church Urban Fund	-	-	-	2,000
Give Bradford Resilience fund	-	-	-	9,887
Groundwork (Tesco Bags of Help)	-	-	-	500
Leeds Community Foundation	-	-	-	6,200
Saffron Dean Community Association	-	-	-	1,100
The Bradford Community Play partnership	-	-	-	2,130
Other donations	182	500	682	2,177
	<u>100,174</u>	<u>116,996</u>	<u>217,170</u>	<u>232,338</u>

Café West

Notes to the accounts continued for the year ended 31 March 2022

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	96,365	65,134
Social security costs	6,551	4,437
Employment allowance	(4,000)	(4,000)
Pensions	1,865	1,609
	<u>100,781</u>	<u>67,180</u>

The average number of employees during the year was 5.7, being an average of 4.8 full time equivalent. There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,865	1,609

4 Grant making

Project or activity	2022	2021	2022	2021
	Grants to institutions	Grants to institutions	Grants to individuals	Grants to individuals
	£	£	£	£
Near Neighbours	-	500	-	-
Total	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Bradford Community Chest	-	500	500	-	-
Bradford Council	-	27,900	27,900	-	-
Day Opportunities	-	16,641	15,141	(1,500)	-
Disability Access	-	19,500	1,650	(17,850)	-
Future Boost	-	1,500	1,500	-	-
Groundworks	143	-	143	-	-
HAF	(1,735)	10,214	8,479	-	-
Healthy Holidays	-	24,175	24,175	-	-
Incommunities	-	1,580	1,200	(380)	-
Innovation	2,000	-	2,000	-	-
City of Bradford Resilience Fund	331	-	331	-	-
Lower Grange Community Ctre.	-	1,421	1,421	-	-
Manjit Wolstenholme	-	10,000	10,000	-	-
Near Neighbours	1,062	3,000	4,062	-	-
Race Equality	-	3,250	3,250	-	-
Yorkshire Sport	-	300	300	-	-
HMRC Job Retention scheme	-	4,246	4,246	-	-
	<u>1,801</u>	<u>124,227</u>	<u>106,298</u>	<u>(19,730)</u>	<u>-</u>

Café West

Notes to the accounts continued for the year ended 31 March 2022

5 Restricted funds (continued)

Fund name	Purpose of restriction
Bradford Community Chest	Sports day project.
Bradford Council	Activities and sessions.
Day Opportunities	History of Allerton and stroke survivors' groups. Transfer relates to the cost of internal room hire.
Disability Access	For building enhancements - transfer relates to the cost of works capitalised in the accounts.
Future Boost	Teaching dance and boxing for 16-25 year olds.
Groundworks	Tesco bags for help scheme.
HAF	Holiday activities and food programme.
Healthy Holidays	Towards children's holiday camps and food.
Incommunities	Costs of job fair, and to alleviate isolation. Transfer relates to the cost of internal room hire.
Innovation	City of Bradford MDC innovation fund.
City of Bradford Resilience Fund	Assistance to organisations supporting isolated and vulnerable people.
Lower Grange Community Ctre.	Boxing sessions.
Manjit Wolstenholme	To provide children's education resources and tutors.
Near Neighbours	Family cooking project.
Race Equality	Towards community champions project.
Yorkshire Sport	Sports day project.
HMRC Job Retention scheme	Towards retention of staff during periods of lockdown during Covid pandemic.

Café West

Notes to the accounts continued for the year ended 31 March 2022

6 Tangible assets	Land and buildings	Motor vehicles	Fixtures, fittings and	Total
Cost	£	£	£	£
At 1 April 2021	1,147,036	34,000	64,689	1,245,725
Additions	19,540	-	630	20,170
At 31 March 2022	<u>1,166,576</u>	<u>34,000</u>	<u>65,319</u>	<u>1,265,895</u>
Depreciation				
At 1 April 2021	971,779	25,932	64,689	1,062,400
Charge for year	58,333	2,017	210	60,560
At 31 March 2022	<u>1,030,112</u>	<u>27,949</u>	<u>64,899</u>	<u>1,122,960</u>
Net book value				
At 31 March 2022	<u>136,464</u>	<u>6,051</u>	<u>420</u>	<u>142,935</u>
At 31 March 2021	<u>175,257</u>	<u>8,068</u>	<u>-</u>	<u>183,325</u>
7 Debtors and prepayments			2022	2021
			£	£
Debtors			-	6,468
Prepayments			3,380	3,312
Other debtors			34,244	-
			<u>37,624</u>	<u>9,780</u>
8 Cash at bank and in hand			2022	2021
			£	£
Cash at bank			115,565	133,445
Cash in hand			346	2
			<u>115,911</u>	<u>133,447</u>
9 Creditors and accruals			2022	2021
			£	£
Creditors			2,981	-
Accruals			5,518	4,347
Deferred income (see note below for analysis)			52,913	52,913
			<u>61,412</u>	<u>57,260</u>

Café West

Notes to the accounts continued for the year ended 31 March 2022

10 Creditors: amounts falling due after one year

	2022	2021
	£	£
Deferred capital grant	112,684	165,597
	<u>112,684</u>	<u>165,597</u>

11 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 total employee benefits received by key management personnel were £36,268.

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022
	£
Within one year	2,088
In the second to fifth years inclusive	8,352
Over five years from the balance sheet date	174
	<u>10,614</u>

Café West

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	100,174	117,570	116,996	114,768	217,170	232,338
Café and related income	10,054	853	-	-	10,054	853
Room hire	38,763	43,042	7,190	-	45,953	43,042
Sessional events and activities	2,353	4,946	41	-	2,394	4,946
Other income	201	75	-	-	201	75
Bank interest	11	-	-	-	11	-
Total income	151,556	166,486	124,227	114,768	275,783	281,254
Expenditure						
Salaries, NI and pensions	44,224	67,180	56,557	-	100,781	67,180
Recruitment costs	-	540	-	-	-	540
Grants payable	-	500	-	-	-	500
Training	108	17	909	-	1,017	17
Minibus costs	3,607	3,500	-	-	3,607	3,500
Rates	1,180	324	619	-	1,799	324
Insurance	2,931	2,698	501	-	3,432	2,698
Heat and light	5,438	7,860	2,160	-	7,598	7,860
Cleaning	2,604	3,309	211	-	2,815	3,309
Repairs, maintenance and refurbishr	8,620	7,529	5,927	-	14,547	7,529
Printing, postage and stationery	736	810	2,194	-	2,930	810
Telephone and internet	3,036	4,676	71	-	3,107	4,676
Computer running costs	513	2,499	2,295	-	2,808	2,499
Activities and events	6,940	21,882	30,432	-	37,372	21,882
Café expenditure	5,995	836	3,914	-	9,909	836
Professional fees	-	6,279	123	-	123	6,279
Payroll fees	1,140	1,207	-	-	1,140	1,207
Independent examination	2,180	2,640	-	-	2,180	2,640
Subscriptions	321	108	-	-	321	108
Irrecoverable VAT	-	(1,324)	-	-	-	(1,324)
Depreciation	60,560	60,090	-	-	60,560	60,090
Sundry expenses	-	149	-	-	-	149
Travel expenses	492	-	355	-	847	-
Advertising	181	-	30	-	211	-
Total restricted expenditure	-	(111,367)	-	111,367	-	-
Total expenditure	150,806	81,942	106,298	111,367	257,104	193,309
Net income / (expenditure)	750	84,544	17,929	3,401	18,679	87,945
Transfers between funds	19,730	3,000	(19,730)	(3,000)	-	-
Net movement in funds	20,480	87,544	(1,801)	401	18,679	87,945
Fund balances brought forward	101,894	14,350	1,801	1,400	103,695	15,750
Fund balances carried forward	122,374	101,894	-	1,801	122,374	103,695

CAFE WEST

England & Wales - Charity number 1143422

Accounts

Charity Registration No. 1143422
Company Registration No. 4334432 (England and Wales)

CAFE WEST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

CAFE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Maureen Holmes Heather Weatherhead Susan Duffy
Charity number	1143422
Company number	4334432
Registered office	Wanstead Crescent Allerton Bradford West Yorkshire BD15 7PA
Independent examiner	Kevin J Meddings MAAT Stuart B Lodge & Co Chartered Accountants 44 Bradford Road Idle Bradford West Yorkshire BD10 9PE
Bankers	The Co-Operative Bank 1 Balloon Street Manchester M60 4EP

CAFE WEST

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Statement of financial activities	6
Balance sheet	7
Statement of cashflows	8
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CAFE WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, Companies Act 2006 and the Charities Act 2011.

The company was incorporated on 5 December 2001 and was registered as a charity on 17 August 2011.

The memorandum and articles were amended by special resolution on 15 July 2011.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also directors for the purpose of company law, and who served during the year were:-

Wendy Haines (resigned 13 April 2020)	Maureen Holmes
Daniel Mynott (resigned 16 November 2020)	Nasim Khan (resigned 1 September 2020)
David Chapman (resigned 13 April 2020)	Rajesh Gautam (resigned 22 July 2020)
Trevor Sugden (appointed 13 April 2020 and Resigned 25 January 2021)	Heather Whitehead (appointed 13 April 2020)
	Susan Duffy (appointed 30 April 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board acknowledges the need to recruit additional members from within the community to ensure the community's needs and concerns are represented as well as the need to attract members with business experience to assist in the developments of policy and strategy to ensure the continued success and sustainability of Cafe West.

Details of organisational structure

The structure of Cafe West is based upon the employment of specialist staff each of whom are tasked with delivering specific key objectives detailed below supported by volunteers where appropriate, and linked to the Board of Trustees through the Management structure and detailed progress reports to the Board.

The trustees continue to assess the risks to which Cafe West may be exposed, and are satisfied that there are systems in place to mitigate the exposure to the major risks.

The objectives and activities

The objectives of Cafe West:-

- To promote the good health and improve the health of the residents of Allerton and Lower Grange/Thornton/Clayton and surrounding areas of West Bradford (the area of benefit), in particular by the establishment of a healthy living centre in the area.
- To further or benefit the residents of the area of benefit without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

CAFE WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Last Year's Achievements

Due to the COVID-19 pandemics, we had to adapt our service delivery overnight and push for services that could be delivered safely whilst still having meaningful impact by our committed front line team.

These activities include:

Delivered meals to the elderly and vulnerable during the week ensuring they did not go hungry and provided some social contact on the doorstep to help combat isolation.

Contacted the elderly and vulnerable daily to establish any needs, combat loneliness and perform welfare checks as required, this was done by a series of calls or remote video services to support those in need.

We gained funding to deliver our cooking challenge which involved giving families a recipe and ingredients and encouraged them to cook at home as a family for group activities.

Established the Fareshare social supermarket to provide food for vulnerable families in the area in a "COVID Safe" manner.

Appointed a temporary manager after receiving a resignation from the manager in place.

Established Cafe West as a centre for holiday food bags for vulnerable families with children through the local authority, HAF and DFE funding.

Used temporary outreach staff for a community consultation to find out what local people in the area wanted, services they needed and general thoughts on Cafe West.

Appointed a caretaker for the centre to ensure cleanliness and maintenance was upheld to a high standard.

Appointed a full-time manager for Cafe West, after advertising widely across several platforms several candidates applied. Following a shortlisting process and a final multistage interview, a candidate was selected.

Financial Review

The Centre was in receipt of local Covid 19 grants totalling £39,476 and made job retention (furlough) scheme claims amounting to £12,004 which were able to support and underpin the core unrestricted reserves of the Centre. Following additional restricted Covid support including £48,501 from the National Lottery, the Centre can report a surplus of £87,945 (2020: deficit of £17,352) which provides a platform for the future development and growth of the Centre.

At 31 March 2021 the Centre's reserves amounted to £103,695 in total, of which £1,801 is specific to five restricted projects and is committed to be spent in the 2021/22 financial year. Unrestricted reserves amounted to £101,894.

CAFE WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Next Year's Goals

In the ever-changing time of COVID and the movement of restrictions fore and back, our goals will be kept in line with all guidance and regulations.

Strategic:

Ensure Cafe West financial sustainability supported by new FT manager to not only allow Cafe West to survive on limited delivery but thrive and expand from a range of services identified through consultation and other sources.

Review, update and enhance all policies and procedures in place to ensure they are fit for purpose and ensure we have a firm structure and foundation to build upon.

Enhance the current membership of the board and complete visioning, supported by consultation with the local community.

Operational:

Delivery of financial support service called Credit Union, allowing for deposits of money into a socially responsible provider who provide access to a multitude of resources to support those who need support in financial matters.

Continuation and expansion of Fareshare to include frozen goods and products enhancing what is currently being provided to those in need.

Expand library services by relocating the library to a more suitable room to allow for space and multiple zones.

Offering placements from local colleges, schools and universities to enhance their students learning on whichever course they may be on. Due to the resources and facilities available to us, we can offer a variety of roles.

Due to increased requirement over the past twelve months, the enhancement of the communities ICT skills is needed to help combat isolation and bring them up to date with all communication platforms.

Enhance and expand the community feeding schemes funded through the local authority, HAF and DFE to ensure we are supporting the families who really are in need.

Work more closely and build strong relationships with all local schools to ensure we work in partnership, supporting each other in our goals and mission.

Build a strong referral network of professions, charitable and social partners forming SPOC to allow easy referral to support that may be required if Cafe West cannot resolve – support in house.

Redeliver previous services to original capacity and expand upon what came before whilst ensuring financial viability.

CAFE WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Cafe West) are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year. Under company law the Trustees must not approve the accounts unless they are satisfied that they 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 that period. In preparing these accounts the Trustees are required to:-

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

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

On behalf of the board of trustees

.....
Heather Weatherhead

Trustee

Dated: 21 December 2021

CAFE WEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RELATE BRADFORD

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 6 to 14.

Respective responsibilities of Trustees and Examiner

The trustees, who are also the directors of Cafe West for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011, (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the 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 you as 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.

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin J Meddings MAAT
Stuart B Lodge & Co
Chartered Accountants
44 Bradford Road
Idle
Bradford
West Yorkshire
BD10 9PE

Dated: 21 December 2021

CAFE WEST**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Donations and legacies	2	105,566	114,768	220,334	113,310
Cafe and related income	3	853	-	853	11,209
Room hire		43,042	-	43,042	42,081
Sessional events and activities		4,946	-	4,946	5,977
Other incoming resources	4	16,079	-	16,079	5,587
Total income		170,486	114,768	285,254	178,164
Expenditure					
Cafe expenditure	3	836	-	836	10,773
Charitable activities	5	85,106	111,367	196,473	184,743
Total expenditure		85,942	111,367	197,309	195,516
Net income/(expenditure)/net movements in funds before transfers		84,544	3,401	87,945	(17,352)
Transfer of funds		3,000	(3,000)	-	-
Net income/(expenditure) in funds after transfers		87,544	401	87,945	(17,352)
Reconciliation of funds					
Total funds brought down		14,350	1,400	15,750	33,102
Total funds carried forward		101,894	1,801	103,695	15,750

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CAFE WEST**BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fixed assets					
Tangible assets	8	183,325	-	183,325	243,415
Current assets					
Debtors	9	9,780	-	9,780	16,374
Cash at bank and in hand		131,646	1,801	133,447	41,859
		141,426	1,801	143,227	58,233
Creditors: amounts falling due within one year	10	(4,347)	-	(4,347)	(14,475)
Net current assets		137,079	1,801	138,880	43,758
Total assets less current liabilities		320,404	1,801	322,205	287,173
Creditors: amounts falling due after more than one year	11	(218,510)	-	(218,510)	(271,423)
		101,894	1,801	103,695	15,750
The funds of the charity					
Unrestricted funds		101,894	-	101,894	14,350
Restricted funds	12	-	1,801	1,801	1,400
		101,894	1,801	103,695	15,750

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of those accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The accounts were approved by the Board on 21 December 2021.

.....
Heather Weatherhead
Trustee

Company Registration No. 4334432

CAFE WEST**STATEMENT OF CASHFLOWS
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash generated in operating activities	13	91,588	2,623
Cash equivalents at the beginning of the year		41,859	39,236
		<hr/>	<hr/>
Total cash equivalents at the end of the year		133,447	41,859
		<hr/>	<hr/>

CAFE WEST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention unless otherwise stated.

The accounts are prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

Having considered future planned activities and the reserves available to the charity the Trustees are satisfied that the financial statements should continue to be prepared on the going concern basis.

1.2 Incoming resources

Donations are included in full in the Statement of Financial Activities when receivable.

Income from investments is included in the year in which it is receivable.

Income is derived from takings from the cafe and the provision of related community activities and is recognised in full in the Statement of Financial Activities when receivable.

Other income is in the form of grants and contributions towards the building and running costs of the charity.

Income received in advance is deferred and recognised in the period to which it relates.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises, those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs includes those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated	
Freehold buildings	20 years straight line
Fixtures, fittings and equipment	Three to four years straight line
Motor vehicles	25% written down value

1.5 Accumulated funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used.

CAFE WEST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1.6 **Pension costs**

The charity pays contributions into the National Employment Savings Trust (NEST) which is a defined contributions work place scheme.

2. **Donations and legacies**

	Unrestricted £	Restricted £	2021 £	2020 £
Grants receivable and donations	105,566	114,768	220,334	113,310

Grants and donations receivable for unrestricted activities

Deferred Capital Grant			52,913	52,913
City of Bradford MDC (Core Support)			8,000	8,000
City of Bradford MDC Small Business Rate Relief Grant			25,000	-
City of Bradford MDC Local Restriction Support Grant			14,476	-
City of Bradford MDC (Food)			3,000	500
Saffron Dean Community Association			-	18,300
Sundry Donations			2,177	733
			<u>105,566</u>	<u>80,446</u>

Grants receivable for restricted activities

City of Bradford MDC – Day Opportunities			16,600	16,600
National Lottery Covid 19 Support			48,501	-
City of Bradford MDC – Healthy Holidays			12,000	-
Give Bradford Resilience Fund			9,887	-
Leeds Community Foundation			6,200	-
City of Bradford MDC – HAFP Funding			6,000	5,000
Bradford Teaching Hospitals NHS Foundation (Jump)			3,000	-
Brathay Trust			2,750	-
The Bradford Community Play Partnership			2,130	-
City of Bradford MDC Innovation Fund			2,000	-
Church Urban Fund (Near Neighbours)			2,000	-
Power to Change (Participate)			1,600	-
Saffron Dean Community Association			1,100	1,214
Bradford Council Community Chest			500	-
Groundwork (Tesco Bags of Help)			500	-
Sports England			-	5,050
Bradford VCS Alliance – Befriending			-	3,000
Accent Housing – Fairtrade			-	1,000
Asda Foundation			-	1,000
			<u>114,768</u>	<u>32,864</u>

CAFÉ WEST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Cafe related income	2021	2020
	£	£
Cafe and related income	853	11,209
Cafe expenditure	(836)	(10,773)
	<u> </u>	<u> </u>
Net cafe and related income	17	436
	<u> </u>	<u> </u>
4. Other incoming resources	2021	2020
	£	£
Employers allowance	4,000	3,000
Fundraising	75	2,587
Job retention scheme (furloughing)	12,004	-
	<u> </u>	<u> </u>
	16,079	5,587
	<u> </u>	<u> </u>
5. Charitable activities	2021	2020
	£	£
Wages and salaries	69,571	60,565
Recruitment costs	540	-
Grants payable	500	-
Pension costs	1,609	1,667
Training	17	253
Minibus costs	3,500	5,142
Rates	324	3,640
Insurance	2,698	3,429
Light and heat	7,860	7,514
Cleaning	3,309	3,714
Repairs, maintenance and refurbishment	7,529	7,355
Printing, postage and stationery	810	355
Telephone and internet	4,676	2,166
Computer running costs	2,499	1,243
Activities & events	21,882	17,900
Professional fees	6,279	-
Payroll fees	1,207	664
Independent examination fees	2,640	2,720
Sundries	149	72
Subscriptions	108	155
Depreciation on freehold property	57,400	57,400
Depreciation on minibus	2,690	3,586
Irrecoverable VAT	(1,324)	4,844
Fundraising	-	359
	<u> </u>	<u> </u>
	196,473	184,743
	<u> </u>	<u> </u>

CAFE WEST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6. Trustees

During the year no payments were made to trustees (2020 - none).

There are no other related party transactions that require disclosure.

7. Employees

Number of employees

The average number of employees during the year was:

	2021 Number	2020 Number
Staff	4	3
Employment costs		
	2021	2020
	£	£
Wages and salaries	65,134	56,444
Social security costs	4,437	4,121
Pension costs	1,609	1,667
	<u>71,180</u>	<u>62,232</u>

There were no employees whose annual emoluments were £60,000 or more.

The charity considers that the key personnel of the organisation are the Board of Trustees and the Centre Manager.

8. Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020				
And				
At 31 March 2021	1,147,036	64,689	34,000	1,245,725
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 April 2020	914,379	64,689	23,242	1,002,310
Charge for the year	57,400	-	2,690	60,090
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	971,779	64,689	25,932	1,062,400
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Book Value				
At 31 March 2021	175,257	-	8,068	183,325
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	232,657	-	10,758	243,415
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CAFE WEST**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

9. Debtors	2021	2020
	£	£
Trade debtors	6,468	11,818
Other debtors	3,312	4,556
	<hr/>	<hr/>
	9,780	16,374
	<hr/> <hr/>	<hr/> <hr/>
10. Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	4,347	5,106
Income in advance	-	9,369
	<hr/>	<hr/>
	4,347	14,475
	<hr/> <hr/>	<hr/> <hr/>
11. Creditors: amounts falling due after more than one year	2021	2020
	£	£
Deferred capital grant	218,510	271,423
	<hr/> <hr/>	<hr/> <hr/>

CAFE WEST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12. Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Accent Housing – Fairtrade	400	-	(400)	-	-
City of Bradford MDC – Day Opportunities	1,000	16,600	(15,600)	(2,000)	-
National Lottery Covid 19 Support	-	48,501	(48,501)	-	-
City of Bradford MDC – Healthy Holidays	-	12,000	(13,735)	-	(1,735)
City of Bradford Resilience Fund	-	9,887	(9,556)	-	331
Leeds Community Foundation	-	6,200	(5,700)	(500)	-
City of Bradford MDC – HAFP Funding	-	6,000	(5,500)	(500)	-
Bradford Teaching Hospitals NHS Foundation (Jump)	-	3,000	(3,000)	-	-
Brathay Trust	-	2,750	(2,750)	-	-
The Bradford Community Play Partnership	-	2,130	(2,130)	-	-
City of Bradford MDC Innovation Fund	-	2,000	-	-	2,000
Church Urban Fund (Near Neighbours)	-	2,000	(938)	-	1,062
Power to Change (Participate)	-	1,600	(1,600)	-	-
Saffron Dean Community Association	-	1,100	(1,100)	-	-
Bradford Council Community Chest	-	500	(500)	-	-
Groundwork (Tesco Bags of Help)	-	500	(357)	-	143
	1,400	114,768	(111,367)	(3,000)	1,801

13. Reconciliation of net movement in funds to net cashflow from operating activities:

	2021 £	2020 £
Net movement in funds	87,945	(17,352)
Add back depreciation charge	60,090	60,986
Decrease in debtors	6,594	611
(Decrease) in creditors	(63,041)	(41,622)
Net cash generated/(used) in operating activities	91,588	2,623