

West Bowling Youth Initiative

Charity number 1143500

A company limited by guarantee number 07232840

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



West Yorkshire Community Accounting Service

West Bowling Youth Initiative

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

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accounting Service

West Bowling Youth Initiative

Trustees' report for the year ended 31 March 2021

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

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

Name	Position
Peter Tate	Chair
Nazmin Din	Secretary
Greg Lucas	Treasurer
Chris Graham	
Adeil Mir	
Mohammed Shezhad	
Graham Griffiths	

Charity number 1143500 Registered in England and Wales

Company number 07232840 Registered in England and Wales

Registered and principal address

West Bowling Youth Initiative
Parkside Road
West Bowling
Bradford
BD5 8EH

Bankers

Yorkshire Bank plc
850 Manchester Road
Bradford
BD5 8DJ

Independent examiner

Stephen Procter

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 23 April 2010. It is governed by a memorandum and articles of association as amended by special resolution on 12 April 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

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

West Bowling Youth Initiative

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

Objectives and activities

The charity's objects

To act as a resource for young people aged 8-25 living in West Bowling, Bradford, by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- b) Advancing education.
- c) Relieving unemployment.
- d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The charity's main activities

West Bowling Youth Initiative offers resources for young people through education, employment and volunteering opportunities. WBYI offers a range of community activities that support young people to take on new challenges, develop skills and take ownership of community based programmes. WBYI's project workers and young volunteers enable children and young people to design and deliver community activities thereby increasing personal and social welfare of young people and residents in the BD5 and surrounding 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; relieving unemployment amongst young people and building skills and capabilities of young people through community and youth engagement programmes.

Achievements and performance

WBYI Covid 19

WBYI was reduced to minimal activity over the Spring and summer of 2020 due to the Corona virus impact. WBYI members felt the impact of the Covid19 - the Project Manager's suffered the loss of his mother due to the corona-virus. April – May were difficult times as with others. Tens of thousands of families lost loved ones across the United Kingdom. WBYI managed to restart and continue operating in the late summer of 2020, able to deliver support and a children's programme during August. We were lucky to have access to an outdoor setting which is popular in the community and a place where children can get access in an open and safe place. On the back of the Coronavirus and a national lockdown we were able to ensure outdoor sports alongside good weather that enabled WBYI to keep children safe and enjoy the sports sessions. There were lots of fun and appreciation and positive gains in relation to the children's health, wellbeing and physical outcomes during this short period.

Schools Work Alternative Education Provision

WBYI minimised the schools work from March 2020 over the spring summer terms. Our staff put reports together and ensured schools could access provision if and when they needed. Our approach was safety first during the Covid 19 pandemic and staff worked in isolation organising filing, doing admin tasks and supporting work in the building at BOLCC. Once students were allowed in our provision – we followed strict guidelines and worked with the school bubbles to ensure safe provision was offered and everyone's health and wellbeing was covered.

Skills for Life - employment support

This project work supported unemployed men and increased volunteers who worked on smaller projects in 2020. We engaged volunteers on environment projects - for example planting trees and building woodwork projects including building planters and raised beds. Our small group of volunteers were engaged in a regular Tuesday men's welling group through autumn working on small projects and increasing individual's confidence and self-esteem through regular group work activity.

West Bowling Youth Initiative

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

Achievements and performance (continued)

Responding to community health needs

Project workers have worked carefully in the last year to inform young people, families and others of the risks of gatherings and the impact of Covid19 to BAMW+E groups. We have seen numbers rise, fall and rise again in the local area and we have been careful in what we do and when we do it. Throughout the last year we have encouraged families to move, play and get out walking in the local area. We recognise the importance of good mental health whilst keeping to social distancing rules both inside and out. When we were able to deliver work – we did with responsibility and using appropriate resources and care.

WBYI project workers were given the green light to recruit and train six young volunteers alongside staff to run summer and autumn sessions for children in outdoor settings, which were well planned and organised. Our young volunteers were involved in health focused activity and delivery providing children's fun sessions. The group were responsible for the resources, planning and admin work to ensure health and safety issues were followed. We kept numbers to 30 and ensured space was adequate and ideal for games and children to play and learn.

WBYI have utilised the large cricket field and facilities at Bowling Old Lane CC which provided open green space. WBYI offered half term activities using games and mini sports. Staff and volunteers utilised the outdoor space to offer a safe and enjoyable experience. A number of parents were happy to stay and engage their children after the summer lockdown knowing their children were safe and in good hands at WBYI.

Financial review

Net expenditure for the year was £337, including net expenditure of £6,161 on unrestricted funds and net income of £5,824 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £23,615.

WBYI Trustees have reviewed the need for reserves in line with guidance issued by the Charity Commission.

WBYI needs reserves in order to:

1. Meet redundancy liabilities should WBYI have to close;
2. Ensure there are sufficient cash reserves in the current account to cover day to day running costs;
3. Ensure continuity of service provision by:
 - a. meeting unexpected costs such as cover for illness or maternity leave, etc.;
 - b. covering running costs during periods of lower income (e.g. while adjusting to changes or following falls in fundraising).
4. Replace equipment as it wears out and carry out necessary repairs and maintenance at our base ;
5. Relocate from its current location and premises

In calculating these amounts, WBYI assumes the following:

- Upper limit to be set at £ 40,000 to cover all liabilities and a lower limit set at £15,000 (all unrestricted reserves.)
- Salaries and roles as at September 2020.
- 12 weeks' notice for all staff.
- No redundancy payments for staff members with less than 2 years of service.

West Bowling Youth Initiative

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Signed on behalf of the board of trustees on 21/09/2021

Peter Tate (Trustee)

West Bowling Youth Initiative

Independent examiner's report to the trustees of West Bowling Youth Initiative

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Stephen Procter

27/09/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

West Bowling Youth Initiative
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants, commissioning and donations	(2)	14,233	39,952	54,185	84,549
Fees and charges		16,679	-	16,679	25,511
Total income		30,912	39,952	70,864	110,060
Expenditure on:					
Salaries, NIC's and pension	(3)	25,209	25,854	51,063	62,600
Payroll costs		152	221	373	623
Telephone and internet		216	-	216	351
Postage and stationery		343	351	694	960
Events and activities		4,993	2,051	7,044	10,614
Premises and overheads		4,397	4,090	8,487	14,827
Equipment		456	370	826	3,784
Independent examination		600	-	600	600
Insurance		300	427	727	726
Freelance and consultancy		-	675	675	1,875
Committee and volunteer expenses		30	60	90	828
CRB checks		100	-	100	54
Publicity and promotion		-	60	60	2,739
Staff training		77	169	246	440
Total expenditure		36,873	34,328	71,201	101,021
Net income / (expenditure)		(5,961)	5,624	(337)	9,039
Transfers between funds		(200)	200	-	-
Net movement in funds		(6,161)	5,824	(337)	9,039
Fund balances brought forward		29,776	27,811	57,587	48,548
Fund balances carried forward	(4)	23,615	33,635	57,250	57,587

All incoming resources and resources expended derive from continuing activities.

West Bowling Youth Initiative

Balance sheet

as at 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	7,882	-	7,882	7,462
Cash at bank and in hand	(6)	16,333	33,635	49,968	50,725
Total current assets		<u>24,215</u>	<u>33,635</u>	<u>57,850</u>	<u>58,187</u>
Current liabilities:					
amounts falling due within one year					
Accruals	(7)	600	-	600	600
Total current liabilities		<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>
Net current assets / (liabilities)		<u>23,615</u>	<u>33,635</u>	<u>57,250</u>	<u>57,587</u>
Total assets less current liabilities		<u>23,615</u>	<u>33,635</u>	<u>57,250</u>	<u>57,587</u>
Net assets		<u>23,615</u>	<u>33,635</u>	<u>57,250</u>	<u>57,587</u>
Funds					
Unrestricted funds		23,615	-	23,615	29,776
Restricted funds		-	33,635	33,635	27,811
Total funds		<u>23,615</u>	<u>33,635</u>	<u>57,250</u>	<u>57,587</u>

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

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

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

The financial statements were approved by the board of trustees on 21/09/2021

Peter Tate (Trustee)

West Bowling Youth Initiative

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

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.

West Bowling Youth Initiative

Notes to the accounts continued

for the year ended 31 March 2021

2 Grants, commissioning and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Bradford Council	1,700	-	1,700	6,500
Bradford Council (Dads)	-	-	-	3,500
Bradford Council (Sports Development Unit)	-	-	-	2,400
Bradford City Challenge Foundation	2,500	-	2,500	-
Bradford VCS Alliance	-	950	950	2,679
Groundwork UK (ESF)	-	1,703	1,703	11,124
Groundwork Wakefield	-	-	-	300
Lottery Community Fund	-	-	-	35,980
NHS Primary Care	-	22,591	22,591	19,211
QTS Education Ltd	1,800	-	1,800	-
Skills for Life (ESF)	-	11,208	11,208	-
Sporting Equals	-	3,500	3,500	-
Yorkshire Building Society	500	-	500	-
Yorkshire Sport Foundation	7,733	-	7,733	-
Your Consortium	-	-	-	2,855
	<u>14,233</u>	<u>39,952</u>	<u>54,185</u>	<u>84,549</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	50,917	61,080
Social security costs	3,684	4,318
Employment allowance	(3,684)	(3,000)
Pensions	146	202
	<u>51,063</u>	<u>62,600</u>

The average number employees during the year was 4, being an average of 2.25 full time equivalent (2020: 4.75, 2.5 FTE).

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	146	202
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Bradford Youth Service (Int)	2,226	-	-	-	2,226
Bradford VCS Alliance	4,484	700	3,839	-	1,345
Dads Work	5,606	250	581	(200)	5,075
Groundwork UK (ESF)	1,342	1,703	3,045	-	-
Lottery Community Fund	7,870	-	8,270	400	-
NHS Primary Care	6,283	22,591	7,446	-	21,428
Skills for Life (ESF)	-	11,208	7,780	-	3,428
Sporting Equals	-	3,500	3,367	-	133
	<u>27,811</u>	<u>39,952</u>	<u>34,328</u>	<u>200</u>	<u>33,635</u>

West Bowling Youth Initiative

Notes to the accounts continued

for the year ended 31 March 2021

4 Restricted funds (continued)

Fund name	Purpose of restriction
Bradford Council (Dads)	For the BD5 'Dads n' kids' work.
Bradford Youth Service (Int)	Towards the costs of international work and residential.
Bradford VCS Alliance	For health awareness work and health based work with children and young people.
Dads Work	Towards the costs of work engaging fathers and children through community based activity programmes.
Groundwork UK (ESF)	For the 'Steps to Work' programme,
Lottery Community Fund	Youth Capacity Fund' - work with local community and businesses to help increase opportunities. Also to update WBYI infrastructure.
NHS Primary Care	To fund the 'Self Care Champion' post and support their health related work.
Skills for Life (ESF)	Project work supporting unemployed men.
Sporting Equals	To provide sporting activities and coaching.

Transfers are in respect of adjustments to previous year's items accrued to one fund and then allocated to another when paid.

5 Debtors and prepayments

	2021	2020
	£	£
Debtors	7,700	7,280
Prepayments	182	182
	<u>7,882</u>	<u>7,462</u>

6 Cash at bank and in hand

	2021	2020
	£	£
Yorkshire Bank current account	49,968	50,725
	<u>49,968</u>	<u>50,725</u>

7 Accruals

	2021	2020
	£	£
WYCAS - independent examination	600	600
	<u>600</u>	<u>600</u>

8 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Project Manager. The total employee benefits received by the Project Manager were £28,051 (previous year: £29,565).

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

West Bowling Youth Initiative

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

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants, comm'ng and donations	14,233	12,055	39,952	72,494	54,185	84,549
Fees and charges	16,679	25,261	-	250	16,679	25,511
Total income	30,912	37,316	39,952	72,744	70,864	110,060
Expenditure						
Salaries, NIC's and pension	25,209	31,825	25,854	30,775	51,063	62,600
Payroll costs	152	569	221	54	373	623
Travel and subsistence	-	-	-	-	-	-
Telephone and internet	216	36	-	315	216	351
Postage and stationery	343	301	351	659	694	960
Events and activities	4,993	4,817	2,051	5,797	7,044	10,614
Premises and overheads	4,397	8,112	4,090	6,715	8,487	14,827
Equipment	456	182	370	3,602	826	3,784
Independent examination	600	-	-	600	600	600
Insurance	300	299	427	427	727	726
Freelance and consultancy	-	-	675	1,875	675	1,875
Committee and volunteer expenses	30	150	60	678	90	828
CRB checks	100	54	-	-	100	54
Publicity and promotion	-	203	60	2,536	60	2,739
Staff training	77	165	169	275	246	440
Total expenditure	36,873	46,713	34,328	54,308	71,201	101,021
Net income / (expenditure)	(5,961)	(9,397)	5,624	18,436	(337)	9,039
Transfers between funds	(200)	498	200	(498)	-	-
Net movement in funds	(6,161)	(8,899)	5,824	17,938	(337)	9,039
Fund balances brought forward	29,776	38,675	27,811	9,873	57,587	48,548
Fund balances carried forward	23,615	29,776	33,635	27,811	57,250	57,587