

SANDALE COMMUNITY DEVELOPMENT TRUST

England & Wales · Charity number 1154879

Details

Status	Registered
Legal form	CIO
Registered	2013-12-05
Register	View on the Charity Commission register

Contact

Address	Sandale Community Hub 42-46 Reevy Road West Buttershaw Bradford BD6 3LX
Phone	01274270170
Email	ANDY@SANDALETRUST.ORG
Website	www.sandaletrust.org

Activities

Objects: THE OBJECTS OF THE CIO ARE(1) THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION (AND IN PARTICULAR IN SOUTH BRADFORD) BY ALL OR ANY OF THE FOLLOWING MEANS:(A) THE RELIEF OF FINANCIAL HARDSHIP: (B) THE RELIEF OF UNEMPLOYMENT: (C) THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE: (D) THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP: (I) IN SETTING UP THEIR OWN BUSINESS, OR (II) TO EXISTING BUSINESSES: (E) THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS, AND/OR LAND FOR USE ON FAVOURABLE TERMS: (F) THE PROVISION OF HOUSING FOR THOSE WHO ARE IN CONDITIONS OF NEED AND THE IMPROVEMENT OF HOUSING IN THE PUBLIC SECTOR OR IN CHARITABLE OWNERSHIP PROVIDED THAT SUCH POWER SHALL NOT EXTEND TO RELIEVING ANY LOCAL AUTHORITIES OR OTHER BODIES OF A STATUTORY DUTY TO PROVIDE OR IMPROVE HOUSING: (G) THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES: (H) THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE: (I) THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES: (J) THE PROTECTION OR CONSERVATION OF THE ENVIRONMENT: (K) THE PROVISION OF PUBLIC HEALTH FACILITIES AND CHILDCARE: (L) THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME: (M) SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES.

Activities: Principal activities are:Youth Clubs (6-19 years) and work with disadvantaged young peopleBefriending scheme and social activities for older peopleWork clubs to address unemployment in the communityCommunity development work to support other community groupsCommunity cafeCommunity charity shop

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£155,567	£170,507	-	-
2023-12-31	£189,421	£188,121	-	-
2022-12-31	£195,693	£189,690	-	-
2021-12-31	£239,468	£206,945	-	-
2020-12-31	£184,719	£168,853	-	-

Trustees

Name	Role	Appointed
Anne Newsome		2016-11-17
Jayne Wormald		2019-03-01
Mary Hussler		2022-03-17
Peter John Bloom		2013-06-27
Tom Hughes		2022-03-17

Accounts

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

Principal Address: 42-46 Reeve Road West, Buttershaw, Bradford, BD6 3LX

Names of Trustees who manage the charity

Anne Newsome Chair

Peter Bloom Treasurer

Jayne Wormald

Cllr Thomas Hughes

Mary Hussler

Chief Executive: Cllr Andy Walsh

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 5 December 2013. It was formed to take over the activities of two unincorporated associations that donated their relevant cash reserves and resources on 5 December 2013 to the charity. The first Trustees were appointed on 5 December for a 3 year term. Thereafter, trustees are appointed by a resolution passed at a properly convened meeting of trustees. New trustees are provided with a pack containing Charity Commission guides on trustees' responsibilities, finance and public benefit together with a copy of the previous year's accounts and copies of current management accounts. Prior to appointment, prospective trustees are provided with access to professional advice and spend time at the charity's premises to acquaint themselves with the charity's activities at a practical level.

The trustees review the charity's risk management processes at least annually to ensure that systems are in place to mitigate exposure to major risks. Policies and procedures relating to the safeguarding of young persons and vulnerable adults are reviewed more often to ensure they reflect current legal requirements and best practice.

The charity works with a wide range of charities and other organisations within the Bradford District to maximise the impact, results and public benefit of its activities. None of these bodies are legally related to the charity.

The Chief Executive has devolved responsibility for the day to day running of the charity. He and other members of staff have contracts of employment setting out the terms and responsibilities of their employment. These are reviewed regularly to ensure their legal compliance and currency.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024(cont'd)

Objectives and activities

The objects of the charity are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and, in particular, in South Bradford). The strategy for achieving these objectives is to work in partnership where relevant with other organisations and agencies to deliver a planned programme of activities designed to address the needs and requirements of all members of the communities it serves, regenerate those communities and reduce social and economic deprivation.

The charity recognises that each and every member of the community it serves has the ability to contribute to community development and cohesion and their own personal development. The Trustees, having due regard to the guidance of the Charity Commissioners on public benefit, ensure the charity structures its activities to maximise their public benefit.

The charity operates, principally, on the Buttershaw and Woodside social housing estates, situated in the Royds Ward in Bradford South. Both estates have a number of pockets of deprivation in the two worst deciles of deprivation as defined in the Index of Multiple Deprivation and the demand for support to address poverty in all its forms is very high.

The financial year under review continued to be challenging and rewarding. The charity was faced by problems in attracting funding once funders moved away from funding post pandemic recovery activities, resulting in more charities chasing fewer funding opportunities exacerbated by local authorities having their budgets squeezed. However, demand for our services and support have remained at the same level or even higher than in past recent years. Inflationary pressures, especially on food and utility prices, increased the demand for our services particularly for our membership based Food Market, formed post the cessation of our Food Bank. The market offers the opportunity for beneficiaries to purchase a fixed number of items for a fixed price, enabling them to make considerable savings on shop prices. By the end of the financial year under review, membership had grown to over 700 compared with 400 for the previous year. We have been supported by donations from an increasing number of supermarkets and a wide range of charities that ensured the Market was well stocked and refreshed on a daily basis with a range of products to meet our beneficiaries' needs. The membership programme has enabled us to identify community members who could benefit from our other activities. Our thrice a week provision of hot meals and entertainment for our older citizens has proved very popular and successful. Participants pay a fee that includes a hot three course meal, transport to and from their homes and post-dining activities such as bingo, board games, quizzes and musical entertainment. An increasing number of our attendees have exhibited dementia symptoms and we established a separate area for them to enjoy the benefits of the service with increased levels of support. We have identified this as an area where our support can make a difference and are working towards providing a tailored service for this cohort and, separately, offering some respite for their carers. We continued to supply meals to children, providing a basic or a hot breakfast to ensure they start the day well and to take financial pressure off their parents. Our befriending service continued with daily telephone conversations or visits to cater for the increasing number of people denied social access to activities.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

We were able to continue to provide shopping services and collection of prescriptions for persons with mobility problems.

Our stand alone facility, The Den, to the front of our main building is used to provide a warm space for use by local residents who can eat hot sandwiches and drinks, at no cost, from our Cafe, charge phones, use the internet, generally socialise with family and friends and speak with representatives of the Council Warden service and the local social housing provider.

We were able to run a full range of activities for young persons throughout the year from our refurbished premises at Woodside. Unfortunately, we were unable to access funding for this provision at the same level for 2025 and will have to scale back the number of hours during which it is provided. We were successful in obtaining finance from the Council's HAF programme which enabled us to run activities and provide food for young persons throughout each school holiday period, taking both resource and financial pressure off their parents. We became involved with the young persons programme run by Bradford Bulls Rugby League Club by providing food for their development activities, continuing our long running relationship with their Community Development programme. Our own Fun Day took place during the summer and provided its usual mix of food, rides, games and activities for parents and children, which were enjoyed by all who attended. We were able to run our full range of Christmas activities once more. We held a Christmas appeal and many people and organisations donated gifts and toys. Schools, children's centres and community members nominated recipients and our volunteers and work experience staff wrapped the presents ready for distribution – the surprise gifts were received gratefully by the children. We ran a Christmas event as part of our HAF activities where young persons were provided with a meal, a visit from Santa and an opportunity to take a ride on his Sleigh.

The pilot Prince's Trust educational programme based at our Buttershaw Hub in conjunction with Bradford College consisting of three twelve week long programmes with participants who are young people not in education, employment or training continued. It provides a mixture of formal teaching, community projects and work experience aimed at getting the young people back into mainstream activities. The charity received payments for the rent of the premises and the cost of providing meals and refreshments, increasing our trading income. For 2025, the College has decided to take this provision back in house, but will continue to provide a wider range of courses based in our premises going forward.

We are indebted for the support and assistance received from volunteering community members, local Councillors, other local charities and Neighbourhood Wardens who continued to help us deliver our scheduled activities throughout the year. Bradford Bulls and the Hope not hate charity deserve a special mention for supporting our full day events and we hope to extend our working together with similar organisations to improve the quality of the services we provide to our communities. We will continue to seek to create working partnerships with other local and national organisations with similar aims and objectives to improve our joint offers to needy beneficiaries.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

We were able to operate our Community Shop and Cafe throughout the year. The Community Shop has not recovered from the effects of the pandemic and those of inflation on the disposable income of our community with demand for household white goods reducing sharply, but the Community Cafe was very busy, albeit mainly through the activities detailed throughout this Report rather than through increased passing trade and local community drop-in use. As reported last year, funding from two of our major funders, Children in Need and the National Lottery Reaching Communities Fund ended in 2023 and our bids to renew were unsuccessful contributing to the financial result for the year.

We continued to pursue a very focused and vigorous policy of bidding for funding opportunities, which have proved to be fewer than in previous years, and to encourage employees to develop their bid writing skills, mentored, as required, by senior staff and trustees. This capacity building exercise was, unfortunately, unsuccessful in maintaining the charity's levels of grant income received at the same level as the previous year. It has proved very difficult to compete against larger organisations with far greater experience and available bidding resources. We continued to receive donations from local charities, local businesses and members of the general public and thank them for their support.

The charity was able to continue to support work experience and employability programmes run by other organisations in the Bradford District by providing work experience and volunteering opportunities to unemployed persons accessing those programmes leading to employment by the charity or other organisations and to groups of students from Bradford College, who experienced working in a community based organisation and enthusiastically joined in our activities.

The charity was gratified by the ongoing response to its recruitment of volunteers whose contributions to the charity's objectives were invaluable and appreciated by the charity and community members alike and enabled the charity to deliver considerable additional public benefit through their participation and to contribute to community cohesion.

Following the success of Andy Walsh, our CEO, in being elected as a Councillor for Wyke ward in South Bradford during 2022, one of our Trustees, Tom Hughes, was elected as Councillor for the same ward in May 2024. We congratulate him on his success. Tom came to the charity's predecessor organisation for work experience and was employed when that was completed. He worked as a Community Development Worker and developed into a successful fundraiser for the charity, writing many successful funding bids. His experience of working closely with the local community will, no doubt, be of use in developing the implementation of the newly announced Civil Service Covenant within the Bradford District.

Achievements and performance

The charity continued the delivery of our Community Physical and Mental First Aid programmes on a monthly basis, training 54 (2023- 63) people – community members, community workers and

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

students, funded by the NHS to address the residual impacts of the pandemic and upskill people in this area. Our Food Market now provides food items at low cost on a price per a number of items basis and we provide food parcels only to those who can show some commitment to address the reasons for their need in an attempt to reduce their dependency on our resources. We served 6432 (2023 -5926) customers at the Market. We were able to commence to supply other local community organisations with surplus food for the benefit of their members as a result of increased donations from supporting supermarkets and charities and 726 (2023 - Nil) customers benefited from this activity.

348 (2023 – 247) children attended our Youth Club sessions, whilst we delivered 472 (2023 - 472) activities for Young People under the HAF programme.

Our Community Kitchen continued as the major food preparation hub for our meal provision services. During 2024, it produced 2037 hot meals for community members, 1690 packed lunches for children during school holidays when free school meals were unavailable, 400 hot meals for young people at the Bradford Bulls Foundation's programme and fed our volunteers, work experience and Prince's Trust attendees on a daily basis as well as drop-in customers. We view this focused approach as more beneficial than opening purely as a passing trade cafe and thank all who have rolled up their sleeves and helped with food preparation and cooking – on what has become an almost industrial scale.

Our Community Shop's trading has not returned to the previous pre-pandemic levels of activity, principally due to the lasting effect of the financial hardships brought on by COVID and inflation, which has affected our community widely. We now provide lower cost items for sale, rather than higher priced white goods and furniture as previously. We changed how we use our ground floor area, reducing the area taken up by the Shop to provide additional facilities for our more popular activities.

We remained committed to listening to our members and providing responses to their needs wherever we were able to within the constraints of our financial and human resources. Our Community Shop continued to operate, but with the general decrease in the disposable income of our members, its turnover dropped significantly and we aimed at supplying domestic necessities rather than larger items of white goods and furniture. Bids to replace or renew funding from National Lottery, funders of our The Right Life project, and Children in Need, funder of our youth programme, were unsuccessful and had a negative effect on our financial results and on some related activities. However, we will continue to bid for future similar funding in 2025. We have been successful in accessing funding from the Household Support Fund and Feeding Britain for 2025 which will underpin our support activities in future. HAF funding has also been awarded to us to continue this very necessary support for our young people. We have also combined our small repairs and odd jobs support with some of our befriending activities to create a Home Help

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

programme which, for a small charge, will provide help in the house with cleaning, odd jobs and errand running for community members who are unable to do these things, themselves. Initial take up has been very encouraging.

Finally, the Trustees would like to acknowledge the positive response by local community members in giving up their time to act as volunteers. They have eagerly and energetically embraced the opportunity of helping people whose needs were greater than their own and were an immense help in the charity being able to do what it has done during a period of troubled times.

We must also again thank our local MP, Judith Cummins, for her unflagging support and enthusiasm for our operation, local Councillors who attended our functions and helped alongside our other volunteers, local Council employees for their help in co-ordinating local responses to the demands arising throughout the year and our own staff including our work placement and work experience staff who have willingly accepted the additional workload due to the increased demand for our services and have cheerfully put in the extra effort and commitment required and have worked eagerly to maintain the charity's response.

Financial Review and reserves policy

The financial statements show that the charity made a deficit for the year, due to the loss of major funding streams as set out elsewhere in this report. The amount of funding available to community based charities during 2024 reduced considerably from that in previous years due the realignment of funders post pandemic and the increased competition for funding. We have pursued during the year a very active approach to bidding opportunities, using funding databases and local knowledge to identify such opportunities, but our team of bid writers have not been as successful. We have continued to access smaller pots of funding that match our ethos, our resources and our beneficiaries' needs. We managed to retain the services of our core staff to maintain the level of support we were able to provide. We continue to operate to a minimum of a break-even budget annually, set reasonable and achievable targets for additional funding and maximise our impacts and public benefit. However, such a financial scenario is not conducive to growing the reserves of the charity.

The Trustees have agreed that the organisation should target having reserves equal to at least 3 month's total operating costs to deal with fluctuations and delays in funding or to allow for a structured wind up of its activities, should this be necessary. At 31 December 2024, unrestricted funds stood at £54,812 (2023 - £ 69,752) which, at 3.9 months, is above the charity's agreed target of 3 months of total operating costs, but lower than the equivalent figure for 2023 of 4.5 months.

Fund raising

The charity does not use any professional fundraiser or commercial participator and, consequently, is not a participant in a voluntary scheme for regulating fund raising.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)

Trustees Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial accounts for each financial year and not to approve them unless they are satisfied that they give a true and fair view of the organisation's state of affairs and of the incoming resources and applications of resources, including the income and expenditure of the charity, for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the principles and methods in the Charity SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume the organisation will continue in operation

The Trustees are responsible for keeping adequate financial records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation. The Trustees are also responsible for the safeguarding of the organisation's assets and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

Approved by the Trustees and signed on 2025 by:

ANNE NEWSOME

Anne Newsome (Chair of Trustees)

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF SANDALE COMMUNITY DEVELOPMENT TRUST

on the accounts for the year ended 31 December 2024

Charity number 1154879

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

Responsibilities and basis for the Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Barry Dawson
2025

Fellow of the Institute of Chartered Accountants in England and Wales

53a Knowles Lane
Gomersal
Cleckheaton
West Yorkshire
BD19 4LE

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT for the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income from:					
Donations		587	-	587	2,484
Charitable activities	2	14,616	84,255	98,871	127,312
Trading activities	3	56,109	-	56,109	59,625
Total income		71,312	84,255	155,567	189,421
Expenditure on:					
Charitable activities	4	86,252	84,255	170,507	188,121
Total expenditure		86,252	84,255	170,507	188,121
Net income/(expenditure) and movement in funds		-14,940	-	-14,940	1,300
Total funds brought forward	10	69,752	-	69,752	68,452
Total funds carried forward	10	54,812	-	54,812	69,752

The notes on pages 13 to 21 form part of these financial statements.

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	7	52,495	51,295
Current assets			
Debtors	8	2,375	6,710
Cash at bank and in hand		36,677	47,870
		39,052	54,580
Creditors: amounts falling due within one year	9	36,735	36,123
Net Current Assets		2,317	18,457
Net Assets		54,812	69,752
Charity funds			
Unrestricted funds	10	54,812	69,752
Restricted funds	10	-	-
		54,812	69,752

These accounts are prepared in accordance with provisions of the Charities Act 2011 and Accounting and Reporting: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Financial Statements were approved and authorised for issue by the Trustees on 2025 and signed on their behalf by

ANNE NEWSOME
Anne Newsome
Chair

The notes of pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS
for the year ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities	12	(3,740)	(9,229)
Cash flows from investing activities			
Net Purchases of tangible fixed assets	7	(7,453)	(3,087)
Net cash used in investing activities		<u>(7,453)</u>	<u>(3,087)</u>
Change in cash and cash equivalents in the year		(11,193)	(12,316)
Cash and cash equivalents brought forward		47,870	60,186
Cash and cash equivalents carried forward		<u>36,677</u>	<u>47,870</u>

The notes on pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

1. Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Sandale Community Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy.

1.2 Change in accounting policies

In previous financial years prior to 2020, the charity prepared a Receipts and Payments Account. The Trustees decided to prepare, from 2020, current and future financial statements on an accruals basis in order to meet funders' requirements and to align its Financial Statements with the monthly management accounts prepared by the charity.

1.3 Charitable status

The charity is a Charitable Incorporated Organisation (CIO). In the event of the company being wound up, its Trustees are liable for an amount not exceeding £1 each.

1.4 Going Concern

The financial statements have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the Trustees consider appropriate having regard to the following:

Competition for funding of charities has increased within a reduced funding availability and smaller charities find themselves at a disadvantage compared with larger ones who have more advanced resources available to them to produce better focussed and better articulated bids. The charity has built up a data bank of potential bidding opportunities and potential funders and will continue to submit bids to all relevant bodies on a very regular basis. Other Local charities of a similar size report the same problems, although the track record of the charity gives it the edge over competing ones.

2025 has continuing problems for the community sector with national government funding unable to address increased costs at local government level which will reduce the funding available to the voluntary and community sector. The charity will seek to remedy this position from external funding agencies using its proven record of supporting its local community and remains confident it will be able to do so.

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity is made up of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to an activity are allocated to that activity. Shared costs which are attributable to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. All staff costs are covered by individual projects and are allocated according to formulae agreed with funders. Depreciation charges are allocated on the basis of use of the asset.

1.7 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax.

1.8 Tangible fixed assets and depreciation

All assets with an estimated useful life of more than one year are capitalised. Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value over their expected useful lives on the following bases:

Plant and machinery – 20% per annum on a reducing balance basis

Leasehold improvements – 2% per annum on a straight line basis

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and bank current account balances only.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

1.12 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advance payment for the goods and services it must provide.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

1.15 Pensions

The charity operates a money purchase pension scheme for all employees qualifying for auto-enrolment. There are 4 members of the scheme (2023 – 4). The charity makes contributions in line with the statutory rates which are charged to the Statement of Financial Affairs as they fall due

1.16 Fund accounting

Unrestricted funds are those which are available for use by the Trustees at their discretion and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

2. Income from charitable activities by type of income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
BMDC – Mayors Community Fund		20,000	20,000	-
BBC Children in Need	-	-	-	29,741
BMDC – Day Opportunities	-	17,771	17,771	15,289
BMDC – Core grants	6,336	-	6,336	10,904
BMDC – Friendship Grant		1,161	1,161	-
Incommunities ASG	-	2,292	2,292	200
Leeds Community Foundation	-	-	-	10,960
Bradford Youth Fund	-	5,983	5,983	4,125
Bradford VCS Alliance	-	2,110	2,110	2,500
BMDC – Safer Communities	-	234	234	5,617
BMDC – Warm Spaces	-	4,310	4,310	7,385
BMDC – Surplus Food		9,987	9,987	-
UKSPCF	-	1,005	1,005	4,500
Small grants	-	1,702	1,702	2,091
BMDC – Household Support Fund	8,280	-	8,280	-
BMDC - HAF	-	15,200	15,200	25,723
NHS – Local Health	-	-	-	3,312
Morrison Foundation	-	2,500	2,500	4,965
	14,616	84,255	98,871	127,312
2023	11,223	116,089	127,312	-

3. Trading Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Community Shop	2632	-	2632	6726
Community Kitchen	46814	-	46814	41451
Handyman/Environmental activities	63	-	63	7255
Training	-	-	-	-
Building rents	6600	-	6600	4193
	56109	-	56109	59625
2022	59625	-	59625	

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022(continued)

4. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2024	2024	2024	2023
	£	£	£	£
Direct Costs	4,768	5,603	10,371	22,492
Wages and salaries	44,293	71,859	116,152	118,020
National Insurance	797	1,293	2,090	2,181
Pension costs	718	1,166	1,884	1,725
Recruitment costs	-	-	-	50
Staff training	42	6	48	1,258
Protective and Identifying clothing	54	8	62	92
Rates	376	54	430	411
Heat, Light and Power	9,681	1,412	11,093	12,781
Water	140	21	161	867
Insurance	-	-	-	534
Repairs	4,011	585	4,596	4,446
Cleaning	1,131	165	1,296	892
Advertising	26	4	30	892
Printing and Stationery	282	41	323	336
Communications costs	3,048	445	3,493	2,947
Sundry administration costs	10	2	12	-
Motor and travel costs	10,902	1,591	12,493	11,683
Depreciation, less capital grant credit	5,973	-	5,973	6,514
	86,252	84,255	170,507	188,121
2020	72,032	116,089	188,121	

5. Net income/(expenditure)

This is stated after charging:

	2024	2023
	£	£
Capital grant credit	(280)	-
Depreciation of net tangible assets, owned by the charity	6,253	6,514

During the year, no trustee received any remuneration (2023 – None) or benefit (2023 – None), nor was any trustee reimbursed for expenses (2023 – None)

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

6. Staff numbers and the costs of senior management personnel and staff

Staff costs were as follows:	2024	2023
	£	£
Wages and salaries	116,152	118,029
Social security costs	2,090	2,181
Pension costs	1,884	1,725
	120,126	121,926

The average number of persons employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Management	1	1
Administration	2	2
Project delivery	5	5
	8	8

No employee received remuneration in excess of £60,000 in either year.

The key management personnel of the charity are deemed to be the Chief Executive Officer, and Finance Officer, whose employee benefits total £53,147 (2023- £50,490)

7. Tangible fixed assets

	Leasehold Improvements	Plant & Machinery	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Cost				
At 1 January 2024	27,323	57,643	84,966	81,879
Additions	492	6,961	7,453	3,305
	27,815	64,604	92,419	85,184
Disposals	-	-	-	218
At 31 December 2024	27,815	64,604	92,462	84,966
Depreciation				
At 1 January 2024	2,025	31,646	33,671	27,157
Charge for the year	555	5,698	6,253	6,514
	2,580	37,344	39,924	33,671
Disposals	-	-	-	-
At 31 December 2024	2,580	37,344	39,924	33,671
Net Book Value				
At 31 December 2024	25,235	27,260	52,495	51,295
At 31 December 2023	25,298	25,997	51,295	54,722

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

8. Debtors

	2024	2023
	£	£
Other debtors	2,375	6,710

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Loans	4,500	4,500
Taxation and social security	3,604	3,631
Other creditors	-	-
Accrued and deferred income	28,631	27,992
	36,735	36,123

10. Statement of funds

	At 1 January	Income	Expenditure	At 31
	2024			December
	£	£	£	2024
				£
Unrestricted Funds	69,752	71,312	86,252	54,812
Restricted Funds				
BMDC – Mayors Community Fund	-	20,000	20,000	-
BMDC – Befriending	-	17,771	17,771	-
BMDC - HAF	-	15,200	15,200	-
BMDC – Safer Communities	-	234	234	-
BMDC – Warm Spaces	-	4,310	4,310	-
BMDC – Friendship grant	-	1,161	1,161	-
BMDC – surplus food	-	9,987	9,987	-
UKSPF	-	1,005	1,005	-
Morrison Foundation	-	2,500	2,500	-
Incommunities ASG	-	2,292	2,292	-
Bradford Youth Fund	-	5,983	5,983	-
Bradford VCS Alliance	-	2,110	2,110	-
Small grants	-	1,702	1,702	-
	-	84,255	84,255	-
Total funds	69,752	155,567	170,507	54,812

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

Statement of funds – previous year

	At 1 January	Expenditure		At 31 December
	2023	Income	e	2023
	£	£	£	£
Unrestricted Funds	68,452	73,322	72,022	69,752
Restricted Funds				
BBC Children in Need	-	29,742	29,742	-
BMDC – Day Opportunities	-	15,289	15,289	-
BMDC – Safer Communities	-	5,616	5,616	-
BMDC – HAF	-	25,723	25,723	-
BMDC – Warm Spaces	-	7,385	7,385	-
Small grants	-	1,972	1,972	-
Leeds Community Foundation	-	10,960	10,960	-
Maximus	-	2,500	2,500	-
NHS – Local Health	-	3,312	3,312	-
UKSPF	-	4,500	4,500	-
Morrison Foundation	-	4,965	4,965	-
Bradford Youth Fund	-	4,125	4,125	-
	-	116,089	116,089	-
Total funds	68,452	189,411	188,111	69,752

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	52,495	-	52,495
Current assets	39,052	-	39,052
Creditors due within one year	-36,735	-	-36,735
	54,812	-	54,812

Analysis of net assets between funds - previous year

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	51,295	-	51,295
Current assets	54,580	-	54,580
Creditors due within one year	-36,123	-	-36,123
	69,752	-	69,752

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

12.Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net expenditure for the year (from the Statement of Financial Activities)	-14,940	1300
Adjustment for:		
Depreciation charges	6,253	6514
(Increase) /decrease in debtors	4,335	648
Increase /(decrease)in creditors	612	-17691
Net cash provided by operating activities	-3740	-9229

SANDALE COMMUNITY DEVELOPMENT TRUST

England & Wales - Charity number 1154879

Accounts

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

Principal Address: 42-46 Reevy Road West, Buttershaw, Bradford, BD6 3LX

Names of Trustees who manage the charity

Anne Newsome Chair

Peter Bloom Treasurer

Jayne Wormald

Thomas Hughes

Mary Hussler

Chief Executive: Cllr Andy Walsh

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 5 December 2013. It was formed to take over the activities of two unincorporated associations that donated their relevant cash reserves and resources on 5 December 2013 to the charity. The first Trustees were appointed on 5 December for a 3 year term. Thereafter, trustees are appointed by a resolution passed at a properly convened meeting of trustees. New trustees are provided with a pack containing Charity Commission guides on trustees' responsibilities, finance and public benefit together with a copy of the previous year's accounts and copies of current management accounts. Prior to appointment, prospective trustees are provided with access to professional advice and spend time at the charity's premises to acquaint themselves with the charity's activities at a practical level.

The trustees review the charity's risk management processes at least annually to ensure that systems are in place to mitigate exposure to major risks. Policies and procedures relating to the safeguarding of young persons and vulnerable adults are reviewed more often to ensure they reflect current legal requirements and best practice.

The charity works with a wide range of charities and other organisations within the Bradford District to maximise the impact, results and public benefit of its activities. None of these bodies are legally related to the charity.

The Chief Executive has devolved responsibility for the day to day running of the charity. He and other members of staff have contracts of employment setting out the terms and responsibilities of their employment. These are reviewed regularly to ensure their legal compliance and currency.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

Objectives and activities

The objects of the charity are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and, in particular, in South Bradford). The strategy for achieving these objectives is to work in partnership where relevant with other organisations and agencies to deliver a planned programme of activities designed to address the needs and requirements of all members of the communities it serves, regenerate those communities and, in particular, to reduce social and economic deprivation.

The charity recognises that each and every member of the community it serves has the ability to contribute to community development and cohesion and their own personal development. The Trustees, having due regard to the guidance of the Charity Commissioners on public benefit, ensure the charity structures its activities to maximise their public benefit.

The charity operates, principally, on the Buttershaw and Woodside social housing estates, situated in the Royds Ward in Bradford South. Both estates have a number of pockets of deprivation in the two worst deciles of deprivation as defined in the Index of Multiple Deprivation and the demand for support to address poverty in all its forms is very high.

The financial year under review continued to be both challenging and rewarding. The charity was faced by the cost of living crisis exacerbating the lingering effects of the post COVID era. However, the level of activities provided during the pandemic continued to inform the many decisions taken to address the new crisis. The level of outreach work during this period made us more aware of the needs of the area's residents and increased the numbers benefiting, particularly from the Food Market's operations, our telephone befriending services, the provision of meals to older members of the public and the young person's activities. The charity was fortunate enough to attract funding aimed at ameliorating the effects of the cost of living crisis, but not as great as that which had been accessed during the pandemic, an effect noted and suffered nationally by charities. We found that the communities we serve continued to be badly hit by reductions in their income, whether earned from employment or from benefits, as well as additional demands on their diminished income by the effects of inflation rising to double digits during the year under review. We expanded our Food Market by continuing a membership scheme to ensure its benefits are provided to those most in need of it. During the financial year under review, we gained 182 new members and serviced a total of 6,783 customers. We are supported by food donations from a growing number of supermarkets and a wider range of charities to ensure the Market is well stocked and refreshed on a daily basis with a range of products to meet our beneficiaries' needs. Our thrice a week provision of hot meals and diversionary activities for our older citizens has proved very popular and successful and the number of participants has grown. Participants pay a small fee that includes a hot three course meal, transport to and from their homes and post-dining activities such as bingo, board games, quizzes and musical entertainment. We noted a growing number of participants exhibiting the signs of incipient and more developed dementia, requiring greater and more focused support and formed a separate group with their own facilities and activities more suited to their condition and drafted in and trained our staff to be able to provide focused support. We continued to supply very low cost meals to families, providing a hot meal to

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

order on two days a week. Our befriending service continued with telephone conversations or visits to cater for people denied social access to activities. We were able to continue to provide shopping services and collection of prescriptions for persons with mobility problems.

Our stand alone facility, constructed during the previous financial year and familiarly called The Den, continued to be used on a daily basis to host the youth breakfast provision and to provide a warm space for use by local residents who can eat hot meals from our Cafe, charge phones, use the internet and generally socialise with family and friends. We provided a similar environment at our Woodside centre for the use of young persons to eat and do their homework in a safe and welcoming space. It is also used by our newly created Men's group which is focused on addressing mental health problems by providing recreational facilities and is linked to the welfare and benefits support sessions delivered on the premises by an external charity.

We were able to run a full range of activities for young persons throughout the year from our refurbished premises at Woodside. We were successful in again obtaining finance from the Council's HAF programme which enabled us to run activities and provide food for young persons throughout each school holiday period on a daily basis, ensuring they were properly fed and creatively active during their holidays, taking both resource and financial pressure off their parents. Our annual Fun Day provided its usual mix of food, rides, games and activities for parents and children, which were enjoyed by all who attended. We were able to run our full range of Christmas activities once again. We held a Christmas appeal and many people and organisations donated gifts and toys. Schools, children's centres and community members nominated recipients and our volunteers and work experience staff wrapped the presents ready for distribution – the surprise gifts were received gratefully by the children. We arranged for the building of a mobile sleigh for Santa, funded by local organisations, which enabled him to visit families and children throughout our area to distribute presents to the delight of all who met him.

We continued to deliver during the year the Prince's Trust educational programme based at our Buttershaw Hub consisting of three twelve week long programmes with participants who are young people not in education, employment or training. It provides a mixture of formal teaching, community projects and work experience aimed at getting the young people back into mainstream activities. The project is headed by our former Young People's Services Manager and her assistant who transferred employment to the College, but who remain with us to deliver our evening Youth Club sessions. The charity received payments for the rent of the premises and the cost of providing meals and refreshments, increasing our trading, unrestricted income.

We are indebted for the support and assistance received from volunteering community members, local Councillors, other local charities and Neighbourhood Wardens who continued to help us deliver our scheduled activities throughout the year. Bradford Park Avenue and Bradford Bulls deserve a special mention for supporting our full day events as well as providing free tickets for their matches which were distributed among our young people to provide them with what we hope were memorable occasions.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

We were able to operate our Community Shop and Cafe as well as our financial and benefits advice clinics throughout the year. The Community Shop suffered from the effects of the cost of living crisis on the disposable income of our community, but the Community Cafe was very busy, albeit mainly through the activities detailed throughout this Report rather than through increased passing trade and local community drop-in use. As reported last year, we were able to defer grants funding of salaries to later periods where salaries had been supported in the interim by CJRS and this funding ended in 2023 rather than 2022 as originally contracted. We thank our funders for their sympathetic understanding in this matter. We will seek to re-access this funding when we are able to.

We continued to pursue a very focused and vigorous policy of bidding for funding opportunities which have proved to be fewer post the pandemic and to encourage employees to develop their bid writing skills, mentored by senior staff and trustees. This capacity building exercise was successful in maintaining the charity's levels of grant income received at 10% above the previous year's level and the upgrading of staff member's individual skills will prove beneficial to the charity in the medium to long term. We continued to receive donations, albeit at a lower level, from local charities, local businesses and members of the general public and thank them for their support.

The charity was able to continue to support work experience and employability programmes run by other organisations in the Bradford District by providing work experience and volunteering opportunities to unemployed persons accessing those programmes leading to employment by the charity or other organisations and to groups of students from Bradford College, who experienced working in a community based organisation and enthusiastically joined in our activities. We were able to offer continuing employment to one member under the government's Kickstart project following its completion.

The charity was gratified by the ongoing response to its recruitment of volunteers whose contributions to the charity's objectives were invaluable and appreciated by the charity and community members alike and enabled the charity to deliver considerable additional public benefit through their participation and to contribute to community cohesion.

During the year the charity teamed up with Bradford College to allow 12 NVQ level 3 Business students to "takeover" the charity to put into practice the theory they had learned as part of their training and to appreciate the particular characteristics of the community and voluntary sector of business. The process began with business-style interviews conducted by CEO, Andy Walsh, ahead of a takeover that saw learners shadow key staff for three days, before running the charity themselves for a further three days. The exercise was a huge success and it is envisaged that similar activities will be held in future years.

One of our Trustees, Thomas Hughes stood for election to Bradford Council in May 2024 and, after some intensive pavement pounding and doorstep meetings with electors, was elected as a

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

Labour Councillor for the Wyke ward of the District, joining our CEO who was elected to the same ward in 2022. We congratulate him on his success and are sure that his passion for helping and knowledge of the development of local communities and their residents will be appreciated within City Hall. Tom joined one of the charity's predecessor organisations on a work experience scheme, obtained employment with and supported the early development of the charity and maintained his links as a Trustee after moving to a job at national level.

Achievements and performance

The charity continued the delivery of our Community Physical and Mental First Aid programmes on a monthly basis, training 63 people – community members, community workers and students, funded by the NHS to address the residual impacts of the pandemic and upskill people in this area. Our Food Market now provides food items at low cost on a price per a number of items basis and we now provide food parcels to those who can show some wish to address the reasons for their need in an attempt to reduce their dependency on our resources. We served 6783 customers at the Market (2022 – 5926).

Our Children in Need programme, in its third year of renewed funding, has delivered youth activity sessions from our newly refurbished Woodside centre, including the use of the new training kitchen to provide Cook and Eat sessions in addition to the traditional activities of our Youth Club. We hosted 1256 children during school holidays under the HAF programme. We were able to recommence providing on the ground work experience to young people from Bradford College enabling them to gain employability skills and experience which will assist their job seeking activities and prospects post education. One specific activity was the “take-over” of the charity by 12 Level 3 business students. The process began with business-style interviews conducted by CEO, Andy Walsh, ahead of a takeover that saw students shadow key staff for three days, before running the charity themselves for a further three days and was a huge success. Future similar activities are planned.

Our Community Kitchen remained the major food preparation hub for our meal provision services. During 2023, it produced 3,127 hot meals for community members, 1256 packed lunches and hot meals for children during school holidays when free school meals were unavailable, and fed our volunteers on a daily basis as well as drop-in customers. We view this approach as more beneficial than opening purely as a cafe and thank all who have rolled up their sleeves and helped with food preparation and cooking – on what has remained at an almost industrial scale.

Our Community Shop continued to operate, with trading not returning to the previous pre-pandemic levels of activity, principally due to the lasting effect of the financial hardships brought on by COVID and cost of living increases affecting our community widely. We provide lower cost items for sale, but have also re-introduced higher priced white goods and furniture on a selective basis. We have changed how we use our ground floor area, reducing the area taken up by the Shop to provide additional facilities for our more popular activities. We re-launched our Coats for Communities initiative during the year and we able to provide 91 coats, donated to the charity, to

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

enable our beneficiaries to keep warm during the winter months. Our service to carry out repair and odd jobs work for community members was successful to win a further tender to construct and erect fencing for a community housing provider in the Bradford District and are confident this may become a regular addition to our trading activities in future years.

We negotiated with Children in Need, funder of our youth programme, to extend the duration of its project to enable us to use the underspend caused by closure of the project during the pandemic beyond the original finish date to continue to deliver the benefits created by the projects. Bids to provide future similar funding will be a major task for 2024, after the extended funding runs out.

Finally, the Trustees would like to acknowledge the massive response by local community members in giving up their time to act as volunteers. They eagerly and energetically embraced the opportunity of helping people whose needs were greater than their own and were an immense help in the charity being able to do what it did, post pandemic, during 2023 which was reflected in positive articles in the local and national press.

We must also again thank our local MP, Judith Cummins, for her unflagging support and enthusiasm for our operation, local Councillors who attended our functions and helped alongside our other volunteers, local Council employees for their help in co-ordinating local responses to the demands arising throughout the year and our own staff including our work placement and work experience staff who have willingly accepted the additional workload arising from the lasting effects of the past two years and cheerfully put in the extra effort and commitment required and have worked eagerly to support the charity and benefit its users.

Financial Review

The financial statements show that the charity made a small surplus for the year, indicating sound and prudent financial management throughout. The amount of funding available to community based charities during 2023 reduced considerably from that in previous years due to the end of emergency funding for COVID affected activities. We have pursued during the year a very active approach to bidding opportunities, using funding databases and local knowledge to identify such opportunities and our team of bid writers have been very successful in bidding for smaller pots of funding that match our ethos, our resources and our beneficiaries' needs. We almost matched our 2022 level of external funding, but lost the effect of COVID related government schemes. We managed to retain the services of our core staff to maintain the level of support we were able to provide to our beneficiaries. We continue to operate to a minimum of break-even budget annually, set reasonable and achievable targets for additional funding and maximise our impacts and public benefit. However, such a financial scenario is not conducive to growing the reserves of the charity.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONT'D)

Reserves policy

The Trustees have agreed that the organisation should target having reserves equal to at least 3 month's total operating costs to deal with fluctuations and delays in funding or to allow for a structured wind up of its activities, should this be necessary. At 31 December 2023, unrestricted funds stood at £69,752 (2022 - £68,452) which, at 4.4 months (2022 – 4.3 months), is above the charity's agreed target of 3 months of total operating costs.

Fund raising

The charity does not use any professional fundraiser or commercial participator and, consequently, is not a participant in a voluntary scheme for regulating fund raising.

Trustees Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial accounts for each financial year and not to approve them unless they are satisfied that they give a true and fair view of the organisation's state of affairs and of the incoming resources and applications of resources, including the income and expenditure of the charity, for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the principles and methods in the Charity SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume the organisation will continue in operation

The Trustees are responsible for keeping adequate financial records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation. The Trustees are also responsible for the safeguarding of the organisation's assets and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

Approved by the Trustees and signed on 15th July 2024 by:

ANNE NEWSOME

Anne Newsome (Chair of Trustees)

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF SANDALE COMMUNITY DEVELOPMENT TRUST on the accounts for the year ended 31 December 2023 Charity number 1154879

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

Responsibilities and basis for the Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Barry Dawson
15th July 2024

Fellow of the Institute of Chartered Accountants in England and Wales
53a Knowles Lane
Gomersal
Cleckheaton
West Yorkshire
BD19 4LE

SANDALE COMMUNITY DEVELOPMENT TRUST

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Note				
Income from:					
Donations		2,484	-	2,484	11,069
Government grants	2	-	-	-	19,787
Charitable activities	3	11,223	116,089	127,312	115,404
Trading activities	4	59,625	-	59,625	49,433
Total income		73,332	116,089	189,421	195,693
Expenditure on:					
Charitable activities	5	72,032	116,089	188,121	189,690
Total expenditure		72,032	116,089	188,121	189,690
Net income/(expenditure) and movement in funds					
		1,300	-	1,300	6,003
Total funds brought forward	11	68,452	-	68,452	62,449
Total funds carried forward	11	69,752	-	69,752	68,452

The notes on pages 13 to 21 form part of these financial statements.

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	8	51,295	54,722
Current assets			
Debtors	9	6,710	7,358
Cash at bank and in hand		47,870	60,186
		54,580	67,544
Creditors: amounts falling due within one year	10	36,123	53,814
Net Current Assets		18,457	13,730
Net Assets		69,752	68,452
Charity funds			
Unrestricted funds	11	69,752	68,452
Restricted funds	11	-	-
		69,752	68,452

These accounts are prepared in accordance with provisions of the Charities Act 2011 and Accounting and Reporting: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Financial Statements were approved and authorised for issue by the Trustees on 15 July 2024 and signed on their behalf by

ANNE NEWSOME
Anne Newsome
Chair

The notes of pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS
for the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	12	(9,229)	(45,623)
Cash flows from investing activities			
Net Purchases of tangible fixed assets	8	(3,087)	(7,617)
Net cash used in investing activities		<u>(3,087)</u>	<u>(7,617)</u>
Change in cash and cash equivalents in the year		(12,316)	(53,240)
Cash and cash equivalents brought forward		60,186	113,426
Cash and cash equivalents carried forward		<u>47,870</u>	<u>60,186</u>

The notes on pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

1. Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Sandale Community Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy.

1.2 Change in accounting policies

In previous financial years prior to 2020, the charity prepared a Receipts and Payments Account. The Trustees decided to prepare, from 2020, current and future financial statements on an accruals basis in order to meet funders' requirements and to align its Financial Statements with the monthly management accounts prepared by the charity.

1.3 Charitable status

The charity is a Charitable Incorporated Organisation (CIO). In the event of the company being wound up, its Trustees are liable for an amount not exceeding £1 each.

1.4 Going Concern

The financial statements have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the Trustees consider appropriate having regard to the following:

2023 was the first full year during which COVID restrictions did not apply to the charity and its activities. However, their effects were still felt in two ways – the emergency funding available during the previous two years virtually disappeared, but the economic effects on the communities we serve remained. We were able to attract more funding through submitted bids and trading income which offset the loss of COVID related funding, but the level of donations reduced as donors withdrew their support. By careful management of delivery costs we were able to mitigate our financial position for the year.

2024 has not dawned well for the community sector with national government funding unable to address increased costs at local government level which will reduce the funding available to the voluntary and community sector. The charity will seek to remedy this position from external funding agencies using its proven record of supporting its local community and remains confident it will be able to do so.

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity is made up of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to an activity are allocated to that activity. Shared costs which are attributable to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. All staff costs are covered by individual projects and are allocated according to formulae agreed with funders. Depreciation charges are allocated on the basis of use of the asset.

1.7 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax.

1.8 Tangible fixed assets and depreciation

All assets with an estimated useful life of more than one year are capitalised. Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value over their expected useful lives on the following bases:

- Plant and machinery – 20% per annum or a reducing balance basis
- Leasehold improvements – 2% per annum on a straight line basis

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and bank current account balances only.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

1.12 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advance payment for the goods and services it must provide.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

1.15 Pensions

The charity operates a money purchase pension scheme for all employees qualifying for auto-enrolment. There are 4 members of the scheme (2022 – 4). The charity makes contributions in line with the statutory rates which are charged to the Statement of Financial

Affairs as they fall due.

1.16 Fund accounting

Unrestricted funds are those which are available for use by the Trustees at their discretion and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

2. Government grants

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
CJRS grants	-	-	-	-
COVID support grants	-	-	-	19,787
	-	-	-	19,787

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

3. Income from charitable activities by type of income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
BBC Children in Need	-	29,742	29,742	36,348
The National Lottery - RC Fund	-	-	-	19,573
BMDC – Day Opportunities	-	15,289	15,289	10,211
BMDC – Core & Resilience grants	10,904	-	10,904	15,653
Incommunities ASG	200	-	200	500
Leeds Community Foundation	-	10,960	10,960	-
Bradford Youth Fund	-	4,125	4,125	-
Maximus	-	2,500	2,500	-
BMDC – Safer Communities	-	5,616	5,616	-
BMDC – Warm Spaces	-	7,385	7,385	-
UKSPF	-	4,500	4,500	-
Small grants	119	1,972	2,091	590
Power to Change	-	-	-	3,405
BMDC - HAF	-	25,723	25,723	14,814
NHS – Local Health	-	3,312	3,312	1,731
Community Action	-	-	-	3,227
Morrison Foundation	-	4,965	4,965	5,355
	11,223	116,089	127,312	115,404
2022	9,855	105,549	115,404	-

4. Trading Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Community Shop	6726	-	6726	8876
Community Kitchen	41451	-	41451	36265
Handyman/Environmental activities	7255	-	7255	387
Training	-	-	-	800
Building rents	4193	-	4193	3105
	59625	-	59625	49433
2022	49433	-	49433	-

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022(continued)

5. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2023	2023	2023	2022
	£	£	£	£
Direct Costs	15034	7458	22492	5932
Wages and salaries	31548	86472	118020	134229
National Insurance	588	1593	2181	3141
Pension costs	465	1260	1725	1908
Recruitment costs	13	37	50	200
Staff training	605	653	1258	-
Protective and Identifying clothing	44	48	92	1960
Rates	198	213	411	627
Heat, Light and Power	6150	6631	12781	10032
Water	417	450	867	399
Insurance	257	277	534	1189
Repairs	2139	2307	4446	6760
Cleaning	429	463	892	1169
Advertising	429	463	892	161
Printing and Stationery	162	174	336	584
Communications costs	1418	1529	2947	3006
Sundry administration costs	-	-	-	251
Vehicle costs	5622	6061	11683	10917
Depreciation	6514	-	6514	7225
	72032	116089	188121	189690
2020	55953	133737	189630	

6. Net income/(expenditure)

This is stated after charging:

	2023	2022
	£	£
Depreciation of net tangible assets, owned by the charity	6514	7225

During the year, no trustee received any remuneration (2022 – None) or benefit (2022 – None), nor was any trustee reimbursed for expenses (2022 – None)

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

7. Staff numbers and the costs of senior management personnel and staff

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	118020	134229
Social security costs	2181	3141
Pension costs	1725	1908
	121926	139278

The average number of persons employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Management	1	1
Administration	2	3
Project delivery	5	6
	8	10

No employee received remuneration in excess of £60,000 in either year.

The key management personnel of the charity are deemed to be the Chief Executive Officer, Finance Officer, Youth Services Manager (2023 PT) and Community Development Manager whose employee benefits total £63,466 (2022- £88,231)

8. Tangible fixed assets

	Leasehold Improvements 2023	Plant & Machinery 2023 £	Total 2023 £	Total 2022 £
Cost				
At 1 January 2023	27323	54556	81879	74262
Additions	-	3305	3305	7617
	27323	57861	85184	81879
Disposals	-	218	218	-
At 31 December 2023	27323	57643	84966	81879
Depreciation				
At 1 January 2023	863	26294	27157	19932
Charge for the year	607	5907	6514	7225
	1470	32201	33671	27157
Disposals	-	-	-	-
At 31 December 2023	1470	32201	33671	27157
Net Book Value				
At 31 December 2023	25853	25442	51295	54722
At 31 December 2022	26460	28262	54722	54330

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

9. Debtors

	2023	2022
	£	£
Other debtors	6710	7358

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Loans	4500	9000
Taxation and social security	3631	1762
Other creditors	-	2985
Accrued and deferred income	27992	40067
	36123	53,814

11. Statement of funds

	At 1 January			At 31
	2023	Income	Expenditure	December
	£	£	£	2023
				£
Unrestricted Funds	68452	73322	72022	69752
Restricted Funds				
BBC Children in Need	-	29742	29742	-
BMDC – Befriending	-	15289	15289	-
BMDC - HAF	-	25723	25723	-
BMDC – Safer Communities	-	5616	5616	-
BMDC – Warm Spaces	-	7385	7385	-
UKSPF	-	4500	4500	-
Morrison Foundation	-	4965	4965	-
Leeds Community Foundation	-	10960	10960	-
Bradford Youth Fund	-	4125	4125	-
Maximus	-	2500	2500	-
NHS – Local Health	-	3312	3312	-
Small grants	-	1972	1972	-
	-	116089	116089	-
Total funds	68452	189411	188111	69752

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

Statement of funds – previous year

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Unrestricted Funds	34261	90144	55953	68452
Restricted Funds				
BBC Children in Need	9408	36348	45756	-
The National Lottery – RC Fund	3918	19573	23491	-
Henry Smith	9099	-	9099	-
BMDC - Holiday Hunger	-	14814	14814	-
BMDC - Resilience	-	15653	15653	-
Small grants	2049	590	2639	-
BMDC – Day Opportunities	2476	10211	12687	-
WYPCC	1238	-	1238	-
NHS – Local Health	-	1731	1731	-
Community Action	-	3227	3227	-
Power to Change	-	3402	3402	-
	28188	105549	133737	-
Total funds	62449	195693	189690	68452

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	51295		51295
Current assets	54580		54580
Creditors due within one year	-36123		-36123
	69752	-	68452

Analysis of net assets between funds - previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	54772		54772
Current assets	67544		67544
Creditors due within one year	-53814		-53814
	68452	-	68452

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

12.Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net expenditure for the year (from the Statement of Financial Activities)	1300	6003
Adjustment for:		
Depreciation charges	6514	7225
(Increase) /decrease in debtors	648	-1266
Increase /(decrease)in creditors	-17691	-57585
Net cash provided by operating activities	<u>-9,229</u>	<u>-45623</u>

Accounts

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

Principal Address: 42-46 Reevy Road West, Buttershaw, Bradford, BD6 3LX

Names of Trustees who manage the charity

Ann Newsome Chair

Peter Bloom Treasurer

Rev. Andy Greiff (resigned 24 February 2022)

Tina Ratnik (resigned 5 January 2022)

Jayne Wormald

Thomas Hughes (appointed 17 March 2022)

Mary Hussler (appointed 17 March 2022)

Chief Executive: Cllr Andy Walsh

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 5 December 2013. It was formed to take over the activities of two unincorporated associations that donated their relevant cash reserves and resources on 5 December 2013 to the charity. The first Trustees were appointed on 5 December for a 3 year term. Thereafter, trustees are appointed by a resolution passed at a properly convened meeting of trustees. New trustees are provided with a pack containing Charity Commission guides on trustees' responsibilities, finance and public benefit together with a copy of the previous year's accounts and copies of current management accounts. Prior to appointment, prospective trustees are provided with access to professional advice and spend time at the charity's premises to acquaint themselves with the charity's activities at a practical level.

The trustees review the charity's risk management processes at least annually to ensure that systems are in place to mitigate exposure to major risks. Policies and procedures relating to the safeguarding of young persons and vulnerable adults are reviewed more often to ensure they reflect current legal requirements and best practice.

The charity works with a wide range of charities and other organisations within the Bradford District to maximise the impact, results and public benefit of its activities. None of these bodies are legally related to the charity.

The Chief Executive has devolved responsibility for the day to day running of the charity. He and other members of staff have contracts of employment setting out the terms and responsibilities of their employment. These are reviewed regularly to ensure their legal compliance and currency.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022(cont'd)

Objectives and activities

The objects of the charity are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and, in particular, in South Bradford). The strategy for achieving these objectives is to work in partnership where relevant with other organisations and agencies to deliver a planned programme of activities designed to address the needs and requirements of all members of the communities it serves, regenerate those communities and reduce social and economic deprivation.

The charity recognises that each and every member of the community it serves has the ability to contribute to community development and cohesion and their own personal development. The Trustees, having due regard to the guidance of the Charity Commissioners on public benefit, ensure the charity structures its activities to maximise their public benefit.

The charity operates, principally, on the Buttershaw and Woodside social housing estates, situated in the Royds Ward in Bradford South. Both estates have a number of pockets of deprivation in the two worst deciles of deprivation as defined in the Index of Multiple Deprivation and the demand for support to address poverty in all its forms is very high.

The financial year under review continued to be both challenging and rewarding. The charity was faced by moving from restrictions imposed by the COVID-19 pandemic guidelines to reverting to its previous open door policy. However, the level of activities provided during the pandemic informed many decisions taken in the re-opening. The level of outreach work during that period as opposed to former in-house activities made us more aware of the needs of the area's residents and increased the number benefitting, particularly from the Food Bank's operations, our telephone befriending services, the provision of meals to older members of the public and the young person's activities, when it was possible for them to take place. In addition, the charity was fortunate enough to attract funding aimed at ameliorating the effects of the pandemic, replacing the loss of our trading income through closure of our Community Cafe and Shop. However, we found that the communities we serve continued to be badly hit by reductions in their income, whether earned from employment or from benefits, as well as additional demands on their diminished income by having to provide meals for their children during school closures. Our Food Bank, linked into the network of similar facilities established by the local Council, effectively closed to all but the neediest of our residents and we expanded our Food Market by introducing a membership scheme to ensure its benefits were provided to those most in need of it. By the end of the financial year under review, we had 400 active members. We are supported by donations from supermarkets and a wider range of charities to ensure the Market is well stocked and refreshed on a daily basis with a range of products to meet our beneficiaries' needs. We withdrew our meals on wheels service and re-introduced our thrice a week provision of hot meals and entertainment for our older citizens, which has proved very popular and successful. Participants pay a fee that includes a hot three course meal, transport to and from their homes and post-dining activities such as bingo, board games, quizzes and musical entertainment. We continued to supply meals to children, providing a basic or a hot breakfast to ensure they start the day well and to take financial pressure off their parents. Our befriending service continued with daily telephone conversations or visits to cater for

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022(cont'd)

the increased number of people denied social access to activities. We were able to continue to provide shopping services and collection of prescriptions for persons with mobility problems.

To cope with the additional demands on our buildings by the recommencement of our previous provisions, we constructed a stand alone facility, now familiarly called The Den, to the front of our main building which is used to host the youth breakfast provision and to provide a warm space for use by local residents who can eat hot meals from our Cafe, charge phones, use the internet and generally socialise with family and friends. We provided a similar environment at our Woodside centre for the use of young persons to eat and do their homework in a safe and welcoming space.

We were able to run a full range of activities for young persons throughout the year from our refurbished premises at Woodside and participation grew as the availability of the service became known. We were successful in obtaining finance from the Council's HAF programme which enabled us to run activities and provide food for young persons throughout each school holiday period on four days a week, ensuring they were properly fed and creatively active during their holidays, taking both resource and financial pressure off their parents. This was complemented by a brunch club held for young persons in the Den where both hot and cold food were served to them on an eat as much as you want basis. We became involved, for the first time, with the young persons programme run by Bradford Park Avenue Football Club by providing a healthy meal for players every lunchtime during the length of the programme. We also provided food and entertainment for their Open Fun Day. Our own Fun Day took place on the Queen's Platinum Jubilee Day and provided its usual mix of food, rides, games and activities for parents and children, which were enjoyed by all who attended. We were able to run our full range of Christmas activities for the first time in two years. We held a Christmas appeal and many people and organisations donated gifts and toys. Schools, children's centres and community members nominated recipients and our volunteers and work experience staff wrapped the presents ready for distribution – the surprise gifts were received gratefully by the children. We ran a Christmas event as part of our HAF activities where young persons were provided with a barbecue meal and a visit to Santa's grotto.

One of the principal innovations during the year was the provision, after negotiations with Bradford College, of a pilot Prince's Trust educational programme based at our Buttershaw Hub consisting of three twelve week long programmes with participants who are young people not in education, employment or training. It provides a mixture of formal teaching, community projects and work experience aimed at getting the young people back into mainstream activities. The project is headed by our Young People's Services Manager who transferred employment to the College, but who remains with us to deliver our evening Youth Club sessions. The charity received payments for the rent of the premises and the cost of providing meals and refreshments, increasing our trading income.

We are indebted for the support and assistance received from volunteering community members, local Councillors, other local charities and Neighbourhood Wardens who continued to help us deliver our scheduled activities throughout the year. Bradford Park Avenue and Bradford Bulls deserve a special mention for supporting our full day events as well as providing free tickets for their matches which were distributed among our young people to provide them with what we hope were memorable occasions.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022(cont'd)

We were able to operate our Community Shop and Cafe as well as our financial and benefits advice clinics throughout the year. The Community Shop suffered from the effects of the pandemic on the disposable income of our community, but the Community Cafe was very busy, albeit mainly through the activities detailed throughout this Report rather than through increased passing trade and local community drop-in use. As reported last year, we were able to defer grants funding salaries to later periods where salaries had been supported in the interim by CJRS, with the result, we were funded for the whole year by two of our major funders, Children in Need and the National Lottery Reaching Communities Fund which will now end in 2023 rather than 2022 as originally contracted. We thank our funders for their sympathetic understanding in this matter.

We continued to pursue a very focused and vigorous policy of bidding for funding opportunities which have proved to be fewer post the pandemic and to encourage employees to develop their bid writing skills, mentored by senior staff and trustees. This capacity building exercise was successful in maintaining the charity's levels of grant income received at almost the same level as the previous year and the upgrading of staff member's individual skills will prove beneficial to the charity in the medium to long term. We continued to receive donations from local charities, local businesses and members of the general public and thank them for their support.

The charity was able to continue to support work experience and employability programmes run by other organisations in the Bradford District by providing work experience and volunteering opportunities to unemployed persons accessing those programmes leading to employment by the charity or other organisations and to groups of students from Bradford College, who experienced working in a community based organisation and enthusiastically joined in our activities. We were able to offer continuing employment to one member under the government's Kickstart project following its completion.

The charity was gratified by the ongoing response to its recruitment of volunteers whose contributions to the charity's objectives were invaluable and appreciated by the charity and community members alike and enabled the charity to deliver considerable additional public benefit through their participation and to contribute to community cohesion.

The Buttershaw Partnership, with local charities and community groups, faith based organisations and the local Council's Area based office as members, continued to meet and work together to identify and address the needs of the community. Its work resulted in focussed and pertinent interventions. We continued working with the local football team, Bradford Park Avenue, and its charitable Foundation during the year by providing meals to participants in its youth development activities. We also continued partnership working with Bradford College and Motive8 College to provide work placements for students, particularly those studying Health & Social Care and Youth & Community Work. It is hoped to extend these collaborations in future to directly benefit the younger members of the communities we serve.

Our CEO, Andy Walsh stood for election to Bradford Council in May 2022 and, after some intensive pavement pounding and doorstep meetings with electors, was elected as the Labour Councillor for the Wyke ward of the District. We congratulate him on his success and are sure that his passion for

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022(cont'd)

helping the development of local communities and their residents will be appreciated within City Hall

Achievements and performance

The charity continued the delivery of our Community Physical and Mental First Aid programmes on a monthly basis, training 66 people – community members, community workers and students, funded by the NHS to address the residual impacts of the pandemic and upskill people in this area. We have adjusted the delivery of some of the legacy activities of the pandemic. Our Food Market now provides food items at low cost on a price per a number of item basis and we now provide food parcels to those who can show some wish to address the reasons for their need in an attempt to reduce their dependency on our resources. We provided 76 food parcels and served 5926 customers at the Market.

Our Children in Need programme, in its second year of renewed funding, has delivered youth activity sessions from our newly refurbished Woodside centre, including the use of the new training kitchen to provide Cook and Eat sessions in addition to the traditional activities of our Youth Club. 236 children attended our Youth Club sessions, whilst we delivered 472 separate activities during school holidays under the HAF programme. We were able to re-commence providing on the ground work experience to young people from Bradford College enabling them to gain employability skills and experience which will assist their job seeking activities and prospects post education. Our catchment area is low in skills achievement. We had to shelve, for the time being, our plans towards providing a regular training programme from the Woodside centre following the start of the Prince's Trust programme which reduced our resources for training, but we remain in touch with potential partners in the hope of resurrecting our plans in the future.

Our Community Kitchen, on re-opening, became the major food preparation hub for our meal provision services. During 2022, it produced 2414 hot meals for community members, just over 4000 packed lunches and hot meals for children during school holidays when free school meals were unavailable, 1000 hot meals for young people at Park Avenue and fed our volunteers on a daily basis as well as drop-in customers. We view this approach as more beneficial than opening purely as a cafe and thank all who have rolled up their sleeves and helped with food preparation and cooking – on what has become an almost industrial scale.

Our Community Shop also re-opened, but trading did not return to the previous pre-pandemic levels of activity, principally due to the lasting effect of the financial hardships brought on by COVID and affecting our community widely. We now provide lower cost items for sale, rather than higher priced white goods and furniture as previously. We have changed how we use our ground floor area, reducing the area taken up by the Shop to provide additional facilities for our more popular activities. We launched our Coats for Communities initiative towards the end of 2022 and we able to provide 169 coats, donated to the charity, to enable our beneficiaries to keep warm during the winter months. Our service to carry out repair and odd jobs work for community members was successful towards the end of the year in a tender to construct and erect fencing for a community housing provider in the Bradford District and we are confident this will become a regular addition to our trading activities in future years.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022(cont'd)

In last year's report, we announced the introduction of a drop on advice and guidance service for community members affected by drug and/or alcohol misuse in our local communities and that we had obtained funding to deliver it. As with all such new activities, there was a steep learning curve for all participating in it. Whilst we were able to signpost two persons to a drug treatment programme, three persons to a supported recovery housing scheme and four families were given more general advice and support, none of the signposted persons were in a position to engage fully in the activities of their programmes and, unfortunately, dropped out. With the lessons learnt from this experience, we hope to be able to relaunch the programme in 2023, with less ambitious targets, to reach members of the community that require help and support to reduce the effects of drug/alcohol use on their and their family's lives.

We negotiated with the National Lottery, funders of our The Right Life project, and Children in Need, funder of our youth programme, to extend the duration of their projects to enable us to use the underspend caused by closure of the project during the pandemic beyond the original finish date to continue to deliver the benefits created by the projects. Bids to provide future similar funding will be a major task for 2023, when the extended funding will run out.

Finally, the Trustees would like to acknowledge the massive response by local community members in giving up their time to act as volunteers. They eagerly and energetically embraced the opportunity of helping people whose needs were greater than their own and were an immense help in the charity being able to do what it did, post pandemic, during 2022 which was reflected in articles in the local and national press.

We must also again thank our local MP, Judith Cummins, for her unflagging support and enthusiasm for our operation, local Councillors who attended our functions and helped alongside our other volunteers, local Council employees for their help in co-ordinating local responses to the demands arising throughout the year and our own staff including our work placement and work experience staff who have willingly accepted the additional workload arising from the lasting effects of the pandemic and cheerfully put in the extra effort and commitment required and have worked eagerly to re-open the charity following the withdrawal of operating restrictions.

Financial Review

The financial statements show that the charity made a surplus for the year, indicating sound and prudent financial management throughout. The amount of funding available to community based charities during 2022 reduced considerably from that in previous years due to the end of emergency funding for COVID affected activities. We have pursued during the year a very active approach to bidding opportunities, using funding databases and local knowledge to identify such opportunities and our team of bid writers have been very successful in bidding for smaller pots of funding that match our ethos, our resources and our beneficiaries' needs. We almost matched our 2021 level of external funding, but lost the effect of government schemes to protect jobs. However, we managed to retain the services of our core staff to maintain the level of support we were able to provide. We continue to operate to a minimum of break-even budget annually, set reasonable and achievable targets for additional funding and maximise our impacts and public benefit. However, such a financial scenario is not conducive to growing the reserves of the charity.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022(cont'd)

We were able to receive a greater proportion of unrestricted income during the year which has had a favourable effect on our unrestricted reserves. The Trustees have agreed that the organisation should target having reserves equal to at least 3 month's total operating costs to deal with fluctuations and delays in funding or to allow for a structured wind up of its activities, should this be necessary. At 31 December 2022, unrestricted funds stood at £68,452 (2021 - £34,261) which, at 4.3 months, is above the charity's agreed target of 3 months of total operating costs, much better than 2021 which was equivalent to 2.0 months.

Fund raising

The charity does not use any professional fundraiser or commercial participator and, consequently, is not a participant in a voluntary scheme for regulating fund raising.

Trustees Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial accounts for each financial year and not to approve them unless they are satisfied that they give a true and fair view of the organisation's state of affairs and of the incoming resources and applications of resources, including the income and expenditure of the charity, for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the principles and methods in the Charity SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume the organisation will continue in operation

The Trustees are responsible for keeping adequate financial records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation. The Trustees are also responsible for the safeguarding of the organisation's assets and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

Approved by the Trustees and signed on 18th May 2023 by:

ANNE NEWSOME

Anne Newsome (Chair of Trustees)

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF SANDALE COMMUNITY DEVELOPMENT TRUST on the accounts for the year ended 31 December 2022 Charity number 1154879

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

Responsibilities and basis for the Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Barry Dawson
18th May 2023

Fellow of the Institute of Chartered Accountants in England and Wales
15A St Peg Lane
Cleckheaton
West Yorkshire
BD19 3SA

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Note				
Income from:					
Donations		11,069	-	11,069	6,037
Government grants	2	19,787	-	19,787	80,323
Charitable activities	3	9,855	105,549	115,404	117,728
Trading activities	4	49,433	-	49,433	35,380
Total income		90,144	105,549	195,693	239,468
Expenditure on:					
Charitable activities	5	55,953	133,737	189,690	206,945
Total expenditure		55,953	133,737	189,690	206,945
Net income/(expenditure) and movement in funds		34,191	(28,188)	6,003	32,523
Total funds brought forward	11	34,261	28,188	62,449	29,926
Total funds carried forward	11	68,452	-	68,452	62,449

The notes on pages 13 to 21 form part of these financial statements.

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	8	54,722	54,330
Current assets			
Debtors	9	7,358	6,092
Cash at bank and in hand		60,186	113,426
		67,544	119,518
Creditors: amounts falling due within one year	10	53,814	111,399
Net Current Assets		13,730	8,119
Net Assets		68,452	62,449
Charity funds			
Unrestricted funds	11	68,452	34,261
Restricted funds	11	-	28,188
		68,452	62,449

These accounts are prepared in accordance with provisions of the Charities Act 2011 and Accounting and Reporting: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Financial Statements were approved and authorised for issue by the Trustees on 18th May 2023 and signed on their behalf by

ANNE NEWSOME
Anne Newsome
Chair

The notes of pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS
for the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	12	(45,623)	36,767
Cash flows from investing activities			
Net Purchases of tangible fixed assets	8	(7,617)	(20,265)
Net cash used in investing activities		<u>(7,617)</u>	<u>(20,265)</u>
Change in cash and cash equivalents in the year		(53,240)	16,502
Cash and cash equivalents brought forward		113,426	96,924
Cash and cash equivalents carried forward		<u>60,186</u>	<u>113,426</u>

The notes on pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1. Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Sandale Community Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy.

1.2 Change in accounting policies

In previous financial years prior to 2020, the charity prepared a Receipts and Payments Account. The Trustees decided to prepare, from 2020, current and future financial statements on an accruals basis in order to meet funders' requirements and to align its Financial Statements with the monthly management accounts prepared by the charity.

1.3 Charitable status

The charity is a Charitable Incorporated Organisation (CIO). In the event of the company being wound up, its Trustees are liable for an amount not exceeding £1 each.

1.4 Going Concern

The financial statements have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the Trustees consider appropriate having regard to the following:

The COVID-19 pandemic had a game changing effect on the charity with its main focus changed to that of relieving the effects of the pandemic on the communities it serves, principally poverty in its many forms. A fund raising programme was introduced locally and grant applications made to many charitable and other funders. The results were such that the charity was able to implement relief programmes to meet the needs of its communities and also make up for the loss of income from its trading activities. At 31st December 2021, the charity had sufficient funds in hand to finance a further three months of the same level of activity, without having to use its own reserves. During 2021, advantage was taken of the withdrawal of lockdown requirements to restart its pre-pandemic trading

activities

However, the disposable income of its customers had been seriously affected by the pandemic and the value of sale items were reduced by stocking lower cost goods with successful results.

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021(continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity is made up of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to an activity are allocated to that activity. Shared costs which are attributable to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. All staff costs are covered by individual projects and are allocated according to formulae agreed with funders. Depreciation charges are allocated on the basis of use of the asset.

1.7 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax.

1.8 Tangible fixed assets and depreciation

All assets with an estimated useful life of more than one year are capitalised. Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value over their expected useful lives on the following bases:

- Plant and machinery – 20% per annum or a reducing balance basis
- Leasehold improvements – 2% per annum on a straight line basis

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and bank current account balances only.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021(continued)

1.12 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advance payment for the goods and services it must provide.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

1.15 Pensions

The charity operates a money purchase pension scheme for all employees qualifying for auto-enrolment. There are 4 members of the scheme (2020 – 4). The charity makes contributions in line with the statutory rates which are charged to the Statement of Financial

Affairs as they fall due.

1.16 Fund accounting

Unrestricted funds are those which are available for use by the Trustees at their discretion and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

2. Government grants

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
CJRS grants	-	-	-	32,956
COVID support grants	19,787	-	19,787	47,367
	19,787	-	19,787	80,323

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022(continued)

3. Income from charitable activities by type of income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
BBC Children in Need	-	36,348	36,348	37,906
The National Lottery - RC Fund	-	19,573	19,573	16,747
Henry Smith	-	-	-	17,059
BMDC – Day Opportunities	-	10,211	10,211	9,905
BMDC – Resilience grants	-	15,653	15,653	1,500
Incommunities ASG	500	-	500	300
BMDC – Core costs	4,000	-	4,000	5,000
Police & Crime Commissioner	-	-	-	4,462
I will	-	-	-	4,539
BMDC – Cleaner Streets	-	-	-	1,502
Small grants	-	590	590	729
Reevy Hill School	-	-	-	2,150
BMDC – Youth Development	-	-	-	4,794
Power to Change	-	3,402	3,402	11,135
BMDC - HAF	-	14,814	14,814	-
NHS – Local Health	-	1,731	1,731	-
Community Action	-	3,227	3,227	-
Morrison Foundation	5,355	-	5,355	-
	9,855	105,549	115,404	117,728
2021	5,000	112,728	117,728	

4. Trading Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Community Shop	8876	-	8876	12812
Community Kitchen	36265	-	36265	18625
Handyman/Environmental activities	387	-	387	3473
Training	800	-	800	-
Building rents	3105	-	3105	470
	49433	-	49433	35380
2021	35380	-	35380	

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022(continued)

5. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Direct Costs	3785	2147	5932	12456
Wages and salaries	36207	98022	134229	147912
National Insurance	847	2294	3141	4725
Pension costs	515	1393	1908	1996
Recruitment costs	54	146	200	-
Protective and Identifying clothing	387	1573	1960	1134
Rates	124	503	627	-
Heat, Light and Power	1982	8050	10032	8017
Water	79	320	399	1344
Insurance	235	954	1189	469
Repairs	1335	5425	6760	4633
Cleaning	231	938	1169	1051
Advertising	32	129	161	1299
Printing and Stationery	115	469	584	380
Communications costs	594	2412	3006	4138
Sundry administration costs	49	202	251	292
Vehicle costs	2157	8760	10917	9506
Depreciation	7225	-	7225	7593
	55953	133737	189690	206945
2020	110650	96295	206945	

6. Net income/(expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of net tangible assets, owned by the charity	7225	7593

During the year, no trustee received any remuneration (2021 – None) or benefit (2021 – None), nor was any trustee reimbursed for expenses (2021 – None)

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022 (continued)

7. Staff numbers and the costs of senior management personnel and staff

Staff costs were as follows:	2022	2021
	£	£
Wages and salaries	134229	147912
Social security costs	3141	4725
Pension costs	1908	1996
	139278	154633

The average number of persons employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Management	1	1
Administration	3	3
Project delivery	6	8
	10	12

No employee received remuneration in excess of £60,000 in either year.

The key management personnel of the charity are deemed to be the Chief Executive Officer, Finance Officer, Youth Services Manager and Community Development Manager whose employee benefits total £88,231 (2021 - £87,305)

8. Tangible fixed assets

	Leasehold Improvements	Plant & Machinery	Total	Total
	2022	2022	2022	2021
		£	£	£
Cost				
At 1 January 2022	21667	52595	74262	53997
Additions	5656	1961	7617	20265
	27323	54556	81879	74262
Disposals	-	-	-	-
At 31 December 2022	27323	54556	81879	74262
Depreciation				
At 1 January 2022	360	19572	19932	12339
Charge for the year	503	6722	7225	7593
	863	26294	27157	19932
Disposals	-	-	-	-
At 31 December 2022	863	26294	27157	19932
Net Book Value				
At 31 December 2022	26460	28262	54722	41659
At 31 December 2021	21307	33023	54330	54330

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)4

9. Debtors

	2022	2021
	£	£
Other debtors	7358	6092

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Loans	9000	9000
Taxation and social security	1762	2466
Other creditors	2985	67
Accrued and deferred income	40067	101893
	53814	113.426

11. Statement of funds

	At 1 January			At 31
	2022	Income	Expenditure	December
	£	£	£	2022
				£
Unrestricted Funds	34261	90144	55953	68452
Restricted Funds				
BBC Children in Need	9408	36348	45756	-
The National Lottery - R C Fund	3918	19573	23491	-
Henry Smith	9099	-	9099	-
BMDC – Befriending	2476	10211	12687	-
BMDC - Resilience		15653	15653	-
WYPCC	1238	-	1238	-
Power to Change		3402	3402	-
BMDC - HAF		14814	14814	-
NHS – Local Health		1731	1731	-
Community Action		3227	3227	-
Small grants	2049	590	2639	-
	28188	105549	133737	-
Total funds	62449	195693	189690	68452

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022 (continued)

Statement of funds – previous year

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Unrestricted Funds	18171	126740	110650	34261
Restricted Funds				
BBC Children in Need	-	37906	28498	9408
The National Lottery - R C Fund	2588	16747	15417	3918
Henry Smith	2417	17059	10377	9099
Incommunities STEP Programme	616	300	916	-
BMDC – Cleaner Streets		1502	1502	-
Reevy Hill School		2150	2150	-
BMDC - Holiday Hunger	1000	-	1000	-
BMDC - Wellbeing		1500	1500	-
I will		4539	4539	-
Small grants	1320	729	-	2049
BMDC – Day Opportunities	2476	9905	9905	2476
WYPCC	1238	4462	4462	1238
BMDC – Adult Care	100		100	-
BMDC – Youth Development	-	4794	4794	-
Power to Change	-	11135	11135	-
	11755	112728	96295	28188
Total funds	29926	239468	206945	62449

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	54722		54722
Current assets	67544		67544
Creditors due within one year	-53814		-53814
	68452	-	68452

Analysis of net assets between funds - previous year	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	54331		54331
Current assets	91329	28188	119537
Creditors due within one year	-111399		-111399
	34261	28188	62449

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

12.Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net expenditure for the year (from the Statement of Financial Activities)	6003	32523
Adjustment for:		
Depreciation charges	7225	7593
(Increase) /decrease in debtors	-1266	274
Increase /(decrease)in creditors	-57585	-3623
Net cash provided by operating activities	-45623	36767

Accounts

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

Principal Address: 42-46 Reevy Road West, Buttershaw, Bradford, BD6 3LX

Names of Trustees who manage the charity

Ann Newsome Chair

Peter Bloom Treasurer

Andy Lanfear (resigned 3rd February 2022)

Rev. Andy Greiff

Tina Ratnik

Jayne Wormald

Chief Executive: Clr Andy Walsh

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 5 December 2013. It was formed to take over the activities of two unincorporated associations that donated their relevant cash reserves and resources on 5 December 2013 to the charity. The first Trustees were appointed on 5 December for a 3 year term. Thereafter, trustees are appointed by a resolution passed at a properly convened meeting of trustees.

New trustees are provided with a pack containing Charity Commission guides on trustees' responsibilities, finance and public benefit together with a copy of the previous year's accounts and copies of current management accounts. Prior to appointment, prospective trustees are provided with access to professional advice and spend time at the charity's premises to acquaint themselves with the charity's activities at a practical level.

The trustees review the charity's risk management processes at least annually to ensure that systems are in place to mitigate exposure to major risks. Policies and procedures relating to the safeguarding of young persons and vulnerable adults are reviewed more often to ensure they reflect current legal requirements and best practice.

The charity works with a wide range of charities and other organisations within the Bradford District to maximise the impact, results and public benefit of its activities. None of these bodies are legally related to the charity.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont'd)

The Chief Executive has devolved responsibility for the day to day running of the charity. He and other members of staff have contracts of employment setting out the terms and responsibilities of their employment. These are reviewed regularly to ensure their legal compliance and currency.

Objectives and activities

The objects of the charity are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and, in particular, in South Bradford). The strategy for achieving these objectives is to work in partnership where relevant with other organisations and agencies to deliver a planned programme of activities designed to address the needs and requirements of all members of the communities it serves, regenerate those communities and reduce social and economic deprivation.

The charity recognises that each and every member of the community it serves has the ability to contribute to community development and cohesion and their own personal development. The Trustees, having due regard to the guidance of the Charity Commissioners on public benefit, ensure the charity structures its activities to maximise their public benefit.

The charity operates, principally, on the Buttershaw and Woodside social housing estates, situated in the Royds Ward in Bradford South. Both estates have a number of pockets of deprivation in the two worst deciles of deprivation as defined in the Index of Multiple Deprivation and the demand for support to address poverty in all its forms is very high.

The financial year under review continued to be both challenging and rewarding. Government guidelines on the pandemic were fully adhered to which meant that the pre-pandemic activities of the charity were unable to be re-started until late in the financial year and hence our comments from the previous financial year remained relevant. The pandemic did not alter any of the underlying benefits of our activities, but changed the way they had to be delivered and increased the need for them. The communities we serve continued to be badly hit by reductions in income, whether earned from employment or from benefits, as well as additional demands on their diminished income by having to provide meals for their children during school closures. Our Food Bank, linked into the network of similar facilities established by the local Council, and our Food Market, providing low cost food items, continued to provide basic foodstuffs for people in need. We were supported by donations from supermarkets and a wider range of charities to ensure the Bank and the Market were well stocked and able to meet the requirements of our beneficiaries. Our meals on wheels service continued to provide hot meals to community members who had to isolate and those who could not, because of restrictions on movements, do their normal shopping. We observed all distancing and personal protection requirements for all the services we delivered during periods of lockdown. We assembled and distributed food parcels for the benefit of those most seriously affected by restrictions and provided meals to children who were entitled to free school meals, but were not attending school, providing a basic breakfast and a hot lunch time meal. Our befriending service moved from personal visits to daily telephone conversations and expanded to cater for the increased number of people denied their usual social access to activities.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont'd)

We were able to continue to provide shopping services and collection of prescriptions whilst observing all distancing and protection guidelines.

Activities with the younger members of the communities were badly hit by the effects of lockdowns. However, we were able to continue provide some support services when lockdowns were lifted by meeting outdoors and being able to listen to their problems and, where feasible, act to reduce them. With the lifting of the most restrictive effects of guidelines, we were able to run our annual Fun Day, which wasn't able to take place in 2020. We ran this event in conjunction with the Hope, not Hate charity and over 400 people attended, enjoying the games and rides provided and the traditional meals prepared by Syrian and Jamaican communities. We also re-opened our Youth club activities, delivered from our newly refurbished Woodside centre, towards the end of 2021.

Older community members were hardest hit by the continuing pandemic and were not able to participate in our regular programme of meals and activities, until we were allowed to re-start them during the second half of the year as we were allowed to gradually re-open our premises and welcome back previous and new members of the group. By the end of the year, we were able to fully deliver our programme and the group's enthusiasm for its activities rekindled our own excitement at being able to provide a near to normal service once more. We are indebted to the support and assistance received from volunteering community members, local Councillors, other local charities and Neighbourhood Wardens who helped us maintain our delivery schedules of meals, food parcels and transport to our Hub by driving our vehicles.

Unfortunately, we had to close down, for the major part of the year, our Community Shop and Cafe as well as our Job Cub and financial and benefits advice clinics and our Built in Buttershaw project. However, these re-opened when allowed to and are now operating at or close to pre-pandemic levels. We have tweaked the range of goods sold in our Shop to match the reduced available spend of our communities. We continued to take advantage of the Government's Coronavirus Job Retention Scheme (CJRS) until its cessation to safeguard the jobs of our staff who were affected by the closures. We were able to ensure all employees were paid their full wages throughout the year by using funding obtained through successful bids made to a range of different sources to top up the amounts received from CJRS to 100% of usual wages. We were able to defer grants funding salaries to later periods where salaries had been supported in the interim by CJRS, ensuring funding over an extended time scale and we thank our funders for their sympathetic understanding in this matter.

We continued to pursue a very focused and vigorous policy of bidding for the number of funding opportunities that arose from funder's continued reaction to the pandemic and to encourage employees to develop their bid writing skills, mentored by senior staff and trustees. This capacity building exercise was successful in maintaining and even increasing the charity's levels of grant income received and the upgrading of staff member's individual skills will prove beneficial to the charity in the medium to long term. We continued to receive donations from local charities, local businesses and members of the general public and thank them for their support.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont'd)

Using multi-annual funding obtained in previous years and new funding applications, the charity was able to continue to support work experience and employability programmes run by other organisations in the Bradford District by providing work experience and volunteering opportunities to unemployed persons accessing those programmes leading to employment by the charity or other organisations. We were able to access support under the government's Kickstart project which has enabled us to continue to provide what we consider as one of the most important underlying objectives of the charity.

The charity was gratified by the ongoing response to its recruitment of volunteers whose contributions to the charity's objectives were invaluable and appreciated by the charity and community members alike and enabled the charity to deliver considerable additional public benefit through their participation and to contribute to community cohesion.

The Buttershaw Partnership, with local charities, faith based organisations and the local Council's area based office as members, continued to meet and work together to identify and address the needs of the community. Its work resulted in focussed and pertinent interventions. We began working with the local football team, Bradford Park Avenue, and its charitable Foundation during the year by providing meals to participants in its youth development activities. We also commenced partnership working with Bradford College and Motive8 College to provide work placements for students, particularly those studying Health & Social Care and Youth & Community Work. It is hoped to extend these collaborations in future to directly benefit members of the communities we serve. Bradford Bulls Rugby League Club have also supported a number of our activities providing much appreciated additional resources to contribute to their success

Achievements and performance

The main achievement of the charity during the year was the continued delivery of our Community First Aid programmes to address the immediate impact of the pandemic and the measures taken to control it – poverty through the reduction in disposable income of community members and isolation brought about by various government decisions and guidelines. Later in the year, we followed the Government's roadmap leading to full withdrawal of restrictive measures which has led to some new form of normality in our beneficiaries' lives. We have adjusted the delivery of some of the legacy activities of the pandemic. Our Food Market now provides food items at low cost on a price per item basis and we now provide food parcels to those who can show some wish to address the reasons for their need in an attempt to reduce their dependency on our resources. Our Children in Need programme, in its first year of renewed funding, has delivered youth activity sessions when allowed by guidelines, including outdoor sessions. We re-started our full programme when restrictive guidelines were lifted from our newly refurbished Woodside centre, including the use of the new training kitchen to provide Cook and Eat sessions in addition to the traditional activities of our Youth Club. During lockdowns, we continued contact with children and parents and were able to support families with problems through our general assistance programmes and assist with referrals to statutory provision. We were able to re-commence to provide work experience and short term employment to young people on leaving school enabling them to learn employability skills and experience which will assist their job seeking activities and

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont'd)

prospects in later life. Our catchment area is low in skills achievement. We are working with our partners towards providing a regular training programme from the Woodside centre aimed at providing qualifications that will make our beneficiaries more employment ready and more attractive to would-be employers. We are in preliminary talks with major skills training provider organisations and employers to formulate the content and scope of the training that will be provided. In addition, members of our staff have undergone training and have achieved certified competences to deliver certain sections of the developed curricula. It is planned that the training will tie into our Job Club and advice and welfare schemes in 2022.

Our Community Kitchen was closed to community members during lockdowns, but with the help of volunteers, it became the major food preparation hub for our meal provision services. During 2021, it produced 3500 hot breakfast meals and breakfast packs, 3700 packed lunches and hot meals for children during school holidays when free school meals were unavailable and 1400 meals on wheels for isolating older people and fed our army of up to 50 volunteers on a daily basis. We have re-introduced our lunches and activities meetings for older people since restrictions were relaxed and opened to the general public. Our older people have been enthusiastic supporters of the renewed opening and its activities.

Our Community Shop closed for most of the year, but we continued to advertise on social media and were able to continue trading, albeit on a much reduced scale. As our clientele consists of those most adversely affected by the pandemic, we didn't foresee the scale of trading quickly reverting to its previous level and we now provide lower cost items for sale, rather than higher priced white goods and furniture as previously. The restrictions in social mobility during the pandemic caused our house clearance service to virtually disappear, which affected the level and type of goods available for resale and contributed to our selling point decisions.

We noted that, during the pandemic, there has been an increase in the incidence of drug use in our local communities, probably as a result of isolation and limited healthy outdoor activities. We decided to provide a drop in advice and guidance service for community members directly or indirectly affected by drug and/or alcohol misuse. A pilot programme commenced following the end of meeting restrictions and showed sufficient interest for us to bid for and obtain funding for an ongoing programme delivered in partnership with a local addiction recovery charity which will complement our existing drop in facilities with local social landlords and the police.

We negotiated with the National Lottery, funders of our The Right Life project, to extend the duration of the project to enable us to use the underspend caused by closure of the project during the pandemic beyond the original finish date to continue to deliver the benefits created by the project. A bid to provide future similar funding will be a major task for 2022, when the extended funding will run out.

Finally, the Trustees would like to acknowledge the massive response by local community members in giving up their time to act as volunteers. They eagerly and energetically embraced the opportunity of helping people whose needs were greater than their own and were an immense

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont'd)

help in the charity being able to do what it did during 2021 which was reflected in articles in the local and national press and in regional television programmes.

We must also thank our local MP, Judith Cummins, for her unflinching support and enthusiasm for our operation, local Councillors who were willing to roll up their sleeves and work alongside our other volunteers, local Council employees for their help in co-ordinating local responses to the demands arising throughout the year and our own staff including our work placement and work experience staff who have willingly accepted the additional workload arising from the pandemic and its effects and cheerfully put in the extra effort and commitment required and have worked eagerly to re-open the charity post the pandemic restrictions. Normal service has been almost entirely resumed.

Financial Review

The financial statements show that the charity made an increased surplus for the year, indicating sound and prudent financial management throughout. We have referred in this report to the willingness of funders to be more relaxed in terms of reporting and adhering to original project timelines which had enabled us to comply fully with government guidelines, maintain the level of our activities during lockdown and continue thereafter with the pre-pandemic level of services. We are able to operate to a minimum of break-even budget annually and maximise our impacts and public benefit. However, such a financial scenario is not conducive to growing the reserves of the charity. We were able to receive a greater proportion of unrestricted income during the year which has had a favourable effect on our reserves. The Trustees have agreed that the organisation should target having reserves equal to at least 3 month's unrestricted operating costs to deal with fluctuations and delays in funding or to allow for a structured wind up of its activities, should this be necessary. At 31 December 2021, unrestricted funds stood at £34,261 (2019 - £18,171) which, at 3.7 months, are above the target, much better than 2020 which were equivalent to 2.4 months, but below a more realistic target of 3 months of total operating costs. This target will now become the official policy reserves target of the charity

Events after the charity's financial year end

Whilst we are formally past the government guidelines, we are still observing what might be called common sense measures during all our activities and will continue to do so. This will delay any major development of our activities in the first quarter of 2022. However, the charity is in discussions with its various partners to introduce activities relevant to the needs of its communities and their demography which are highlighted in the body of this Trustee's Report. As always, the charity will not enter into any developments which are not viable from the outset or where funding has not been obtained to cover ongoing costs. There will be fewer opportunities for funding available given the large amounts made available during 2020-21 to combat the effects of the pandemic and 2022 could see a slow and steady return to the pre-pandemic levels of activities, accompanied by low levels of planned new activities.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont'd)

Fund raising

The charity does not use any professional fundraiser or commercial participator and, consequently, is not a participant in a voluntary scheme for regulating fund raising.

Trustees Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial accounts for each financial year and not to approve them unless they are satisfied that they give a true and fair view of the organisation's state of affairs and of the incoming resources and applications of resources, including the income and expenditure of the charity, for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the principles and methods in the Charity SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume the organisation will continue in operation

The Trustees are responsible for keeping adequate financial records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation. The Trustees are also responsible for the safeguarding of the organisation's assets and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

Approved by the Trustees and signed on 17th March 2022 by:

ANNE NEWSOME

Anne Newsome
Chair of Trustees

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

**REPORT TO THE TRUSTEES OF SANDALE COMMUNITY DEVELOPMENT TRUST
on the accounts for the year ended 31 December 2021
Charity number 1154879**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

Responsibilities and basis for the Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Barry Dawson
17th March 2021

Fellow of the Institute of Chartered Accountants in England and Wales
15A St Peg Lane
Cleckheaton
West Yorkshire
BD19 3SA

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Note				
Income from:					
Donations		6,037	-	6,037	15,269
Government grants	2	80,323	-	80,323	61,821
Charitable activities	3	5,000	112,728	117,728	84,249
Trading activities	4	35,380	-	35,380	23,380
Total income		126,740	112,728	239,468	184,719
Expenditure on:					
Charitable activities	5	110,650	96,295	206,945	168,853
Total expenditure		110,650	96,295	206,945	168,853
Net income/(expenditure) and movement in funds		16,090	16,433	32,523	15,866
Total funds brought forward	11	18,171	11,755	29,926	14,060
Total funds carried forward	11	34,261	28,188	62,449	29,926

The notes on pages 13 to 21 form part of these financial statements.

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	8	54,330	41,659
Current assets			
Debtors	9	6,092	6,366
Cash at bank and in hand		113,426	96,924
		119,518	103,290
Creditors: amounts falling due within one year	10	111,399	115,023
Net Current Assets		8,119	-11,733
Net Assets		62,449	29,926
Charity funds			
Unrestricted funds	11	34,261	18,171
Restricted funds	11	28,188	11,755
		62,449	29,926

These accounts are prepared in accordance with provisions of the Charities Act 2011 and Accounting and Reporting: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Financial Statements were approved and authorised for issue by the Trustees on 17th March 2022 and signed on their behalf by

ANNE NEWSOME
Anne Newsome
Chair

The notes of pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS for the year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	12	36,767	77,092
Cash flows from investing activities			
Net Purchases of tangible fixed assets	8	-20,265	-31,530
Net cash used in investing activities		<u>-20,265</u>	<u>-31,530</u>
Change in cash and cash equivalents in the year		16,502	45,562
Cash and cash equivalents brought forward		96,924	51,362
Cash and cash equivalents carried forward		<u>113,426</u>	<u>96,924</u>

The notes on pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1. Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Sandale Community Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy.

1.2 Change in accounting policies

In previous financial years prior to 2020, the charity prepared a Receipts and Payments Account. The Trustees decided to prepare, from 2020, current and future financial statements on an accruals basis in order to meet funders' requirements and to align its Financial Statements with the monthly management accounts prepared by the charity.

1.3 Charitable status

The charity is a Charitable Incorporated Organisation (CIO). In the event of the company being wound up, its Trustees are liable for an amount not exceeding £1 each.

1.4 Going Concern

The financial statements have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the Trustees consider appropriate having regard to the following:

The COVID-19 pandemic had a game changing effect on the charity with its main focus changed to that of relieving the effects of the pandemic on the communities it serves, principally poverty in its many forms. A fund raising programme was introduced locally and grant applications made to many charitable and other funders. The results were such that the charity was able to implement relief programmes to meet the needs of its communities and also make up for the loss of income from its trading activities. At 31st December 2021, the charity had sufficient funds in hand to finance a further three months of the same level of activity, without having to use its own reserves. During 2021, advantage was taken of the withdrawal of lockdown requirements to restart its pre-pandemic trading activities. However, the disposable income of its customers had been seriously affected by the pandemic and the value of sale items were reduced by stocking lower cost goods with successful results.

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021(continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity is made up of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to an activity are allocated to that activity. Shared costs which are attributable to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. All staff costs are covered by individual projects and are allocated according to formulae agreed with funders. Depreciation charges are allocated on the basis of use of the asset.

1.7 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax.

1.8 Tangible fixed assets and depreciation

All assets with an estimated useful life of more than one year are capitalised. Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value over their expected useful lives on the following bases:

- Plant and machinery – 20% per annum or a reducing balance basis
- Leasehold improvements – 2% per annum on a straight line basis

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and bank current account balances only.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021(continued)

1.12 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advance payment for the goods and services it must provide.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

1.15 Pensions

The charity operates a money purchase pension scheme for all employees qualifying for auto-enrolment. There are 4 members of the scheme (2020 – 4). The charity makes contributions in line with the statutory rates which are charged to the Statement of Financial

Affairs as they fall due.

1.16 Fund accounting

Unrestricted funds are those which are available for use by the Trustees at their discretion and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

2. Government grants

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
CJRS grants	32,956	-	32,956	57,804
COVID support grants	47,367	-	47,367	4,017
	80,323	-	80,323	61,821

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021(continued)

3. Income from charitable activities by type of income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
BBC Children in Need	-	37,906	37,906	13,664
The National Lottery - RC Fund	-	16,747	16,747	12,878
Henry Smith	-	17,059	17,059	29,000
BMDC – Day Opportunities	-	9,905	9,905	9,905
BMDC - Wellbeing	-	1,500	1,500	784
Incommunities ASG	-	300	300	1,321
BMDC – Core costs	5,000	-	5,000	4,000
Police & Crime Commissioner	-	4,462	4,462	-
I will	-	4,539	4,539	-
BMDC – Cleaner Streets	-	1,502	1,502	-
Small grants	-	729	729	618
Reevy Hill School	-	2,150	2,150	3,250
BMDC – Youth Development	-	4,794	4,794	6,200
Power to Change	-	11,135	11,135	2,129
BDVCSA	-	-	-	500
	5,000	112,728	117,728	84,249
2020	7,250	76,999	84,249	

4. Trading Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2019 £
Community Shop	12812	-	12812	11216
Community Kitchen	18625	-	18625	10332
Handyman/Environmental activities	3473	-	3473	902
Building rents	470	-	470	930
	35380	-	35380	23380
2020	23380	-	23380	

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021(continued)

5. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2021	2021	2021	2020
	£	£	£	£
Direct Costs	9857	2599	12456	39033
Wages and salaries	72817	75095	147912	113408
National Insurance	2326	2399	4725	2528
Pension costs	983	1013	1996	1675
Recruitment costs	-	-	-	100
Protective and Identifying clothing	600	534	1134	2192
Rates	-	-	-	-19495
Heat, Light and Power	4243	3774	8017	9053
Water	711	633	1344	2295
Insurance	248	221	469	424
Repairs	2452	2181	4633	4112
Cleaning	556	495	1051	377
Advertising	688	611	1299	57
Printing and Stationery	201	179	380	231
Communications costs	2190	1948	4138	2975
Sundry administration costs	154	138	292	74
Vehicle costs	5031	4475	9506	7656
Profit on disposal of Fixed Assets	-	-	-	-1382
Depreciation	7593	-	7593	3540
	110650	96295	206945	168853
2020	89760	79093	1688523	

6. Net income/(expenditure)

This is stated after charging:

	2021	2020
	£	£
Depreciation of net tangible assets, owned by the charity	7593	3540
Profit on disposal of Tangible Fixed Assets	-	-1382

During the year, no trustee received any remuneration (2020 – None) or benefit (2020 – None), nor was any trustee reimbursed for expenses (2020 – None)

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. Staff numbers and the costs of senior management personnel and staff

Staff costs were as follows:	2021	2020
	£	£
Wages and salaries	147912	113408
Social security costs	4725	2528
Pension costs	1996	1675
	154633	125713

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Management	1	1
Administration	3	2
Project delivery	8	7
	12	10

No employee received remuneration in excess of £60,000 in either year.

The key management personnel of the charity are deemed to be the Chief Executive Officer, Finance Officer, Youth Services Manager and Community Development Manager whose employee benefits total £87,305 (2020 - £76,412)

8. Tangible fixed assets

	Leasehold Improvements	Plant & Machinery	Total	Total
	2021	2021	2021	2020
		£	£	£
Cost				
At 1 January 2021	7712	46285	53997	24250
Additions	13955	6310	20265	34647
	21667	52595	74262	58897
Disposals	-	-	-	4900
At 31 December 2021	21667	52595	74262	53997
Depreciation				
At 1 January 2021	77	12262	12339	10581
Charge for the year	283	7310	7593	3540
	360	19572	19932	14121
Disposals	-	-	-	1783
At 31 December 2021	360	19572	19932	12338
Net Book Value				
At 31 December 2021	21307	33023	54330	41659
At 31 December 2020	7635	34023	41658	13669

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Debtors

	2021	2020
	£	£
Other debtors	6092	6366

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Loans	9000	9000
Taxation and social security	2466	1578
Other creditors	1664	634
Accrued and deferred income	101893	103811
	115023	115023

11. Statement of funds

	At 1 January	Income	Expenditure	At 31
	2021			December
	£	£	£	2021
				£
Unrestricted Funds	18171	126740	110650	34261
Restricted Funds				
BBC Children in Need	-	37906	28498	9408
The National Lottery - R C Fund	2588	16747	15417	3918
Henry Smith	2417	17059	10377	9099
BMDC – Befriending	2476	9905	9905	2476
Incommunities STEP Programme	616	300	916	-
WYPCC	1238	4462	4462	1238
I will	-	4539	4539	-
BMDC – Adult Care	100	-	100	-
BMDC = Wellbeing	-	1500	1500	-
BMDC – Holiday Hunger	1000	-	1000	-
Reevy Hill School	-	2150	2150	-
BMDC – Cleaner Streets	-	1502	1502	-
BMDC -Youth Development Fund	-	4794	4794	-
Power to Change	-	11135	11135	-
Small grants	1320	729	-	2049
	11755	112728	96295	28188
Total funds	29926	239468	206945	62449

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2021 (continued)

Statement of funds – previous year

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Unrestricted Funds	4228	103703	89760	18171
Restricted Funds				
BBC Children in Need	-	13664	13664	-
The National Lottery - R C Fund	1208	12878	11498	2588
Henry Smith	2417	29000	29000	2417
Incommunities STEP Programme	616	-	-	616
BMDC – Core costs	1000	-	1000	-
BDVCSA – Diabetes Project	-	500	500	-
Holiday Hunger	-	4017	3017	1000
Small grants	702	618	-	1320
BMDC – Day Opportunities	2476	9905	9905	2476
WYPCC	1238	1321	1321	1238
BMDC – Adult Care	175	784	859	100
BMDC – Youth Development	-	6200	6200	-
Power to Change	-	2129	2129	-
	9832	81016	79093	11755
Total funds	14060	184719	168853	29926

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	54331		54331
Current assets	91329	28188	119517
Creditors due within one year	-111399		-111399
	34261	28188	62449

Analysis of net assets between funds - previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	41659		41659
Current assets	91535	11755	103290
Creditors due within one year	-115023		-115023
	18171	11755	29926

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

12.Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net expenditure for the year (from the Statement of Financial Activities)	32523	15866
Adjustment for:		
Depreciation charges, less profit on fixed assets sales	7593	3540
(Increase) /decrease in debtors	274	-2486
Increase /(decrease)in creditors	-3623	60172
Net cash provided by operating activities	36767	77092

Accounts

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

Principal Address: 42-46 Reevy Road West, Buttershaw, Bradford, BD6 3LX

Names of Trustees who manage the charity

Ann Newsome Chair

Peter Bloom Treasurer

Andy Lanfear

Rev. Andy Greiff

Tina Ratnik

Jayne Wormald

Chief Executive: Andy Walsh

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 5 December 2013. It was formed to take over the activities of two unincorporated associations who donated their relevant cash reserves and resources on 5 December 2013 to the charity. The first Trustees were appointed on 5 December for a 3 year term. Thereafter, trustees are appointed by a resolution passed at a properly convened meeting of trustees.

New trustees are provided with a pack containing Charity Commission guides on trustees' responsibilities, finance and public benefit together with a copy of the previous year's accounts and copies of current management accounts. Prior to appointment, prospective trustees are provided with access to professional advice and spend time at the charity's premises to acquaint themselves with the charity's activities at a practical level.

The trustees review the charity's risk management processes at least annually to ensure that systems are in place to mitigate exposure to major risks. Policies and procedures relating to the safeguarding of young persons and vulnerable adults are reviewed more often to ensure they reflect current legal requirements and best practice.

The charity works with a wide range of charities and other organisations within the Bradford District to maximise the impact, results and public benefit of its activities. None of these bodies are legally related to the charity.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont'd)

The Chief Executive has devolved responsibility for the day to day running of the charity. He and other members of staff have contracts of employment setting out the terms and responsibilities of their employment. These are reviewed regularly to ensure their legal compliance and currency.

Objectives and activities

The objects of the charity are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and, in particular, in South Bradford). The strategy for achieving these objectives is to work in partnership where relevant with other organisations and agencies to deliver a planned programme of activities designed to address the needs and requirements of all members of the communities it serves, regenerate those communities and reduce social and economic deprivation.

The charity recognises that each and every member of the community it serves has the ability to contribute to community development and cohesion and their own personal development. The Trustees, having due regard to the guidance of the Charity Commissioners on public benefit, ensure the charity structures its activities to maximise their public benefit.

The charity operates, principally, on the Buttershaw and Woodside social housing estates, situated in the Royds Ward in Bradford South. Both estates have a number of pockets of deprivation in the two worst deciles of deprivation as defined in the Index of Multiple Deprivation and the demand for support to address poverty in all its forms is very high.

The financial year under review proved both challenging and rewarding. Government guidelines on the pandemic meant that the charity had to close its doors to visitors and participants in its activities from late March until July and again during autumn and early winter until the somewhat ill advised re-opening before Christmas which was followed by further lockdown following the financial year end. The pandemic did not alter any of the underlying benefits of our activities, but changed the way they had to be delivered and increased the need for them. The communities we serve were badly hit by reductions in income, whether earned from employment or from benefits, as well as additional demands on their diminished income by having to provide meals for their children during school closures. We were able to quickly react from Day 1 of the first lockdown and create our own Food Bank, which we linked into the network of such facilities established by the local Council. We were supported by donations from supermarkets and a wider range of charities to ensure the Bank was well stocked and able to meet the requirements of our beneficiaries. We expanded our meals on wheels service to provide hot meals to community members who had to isolate and those who could not, because of restrictions on movements, do their normal shopping. We observed all distancing and personal protection requirements for all the services we delivered during periods of lockdown. We assembled and distributed food parcels for the benefit of those most seriously affected by restrictions and provided meals to children who were entitled to free school meals, but were not attending school, providing a basic breakfast and a hot lunch time meal. Our befriending service moved from personal visits to daily telephone conversations and expanded to cater for the increased number of people denied their usual social access to activities.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont'd)

We were able to continue to provide shopping services and collection of prescriptions whilst observing all distancing and protection guidelines.

Activities with the younger members of the communities were badly hit by the effects of lockdowns. However, we were able to continue provide some support services when lockdowns were lifted by meeting outdoors and being able to listen to their problems and, where feasible, act to reduce them. Unfortunately, our usual annual major events had to be cancelled, but, importantly, through our other activities, we were able to keep in touch with children and parents and assist them to overcome family difficulties and personal problems. We were able, for Christmas 2020, to run our annual Secret Santa project, giving donated presents to needy children. This formed part of a novel activity. Using a lorry, lent to us by a local business, we fitted it out as Santa's Grotto and toured the streets of our local area with employees and volunteers acting as 'elves' to hand out the donated presents. Feedback told us unanimously that this had been a great success with the local children and young people

Older community members were hardest hit by the pandemic and were not able to participate in our regular programme of meals and activities, which had to be put on ice, but we maintained contact through the provision of meals delivered to their homes, food parcels and the befriending service. We were able to recruit many volunteers to assist in this provision from amongst community members, local Councillors and other local charities and we are very much indebted to them for giving their time to provide a much appreciated support service. We increased the provision of our online social networking services to inform residents of changes in government guidance and to publicise the activities we were able to provide.

Unfortunately, we had to close down, for the major part of the year, our Community Shop and Cafe as well as our Job Cub and financial and benefits advice clinics and our Built in Buttershaw project. We were able to deploy volunteers who worked on these projects onto our meal preparation and food distribution activities and took advantage of the Government's Coronavirus Job Retention Scheme (CJRS) to safeguard the jobs of our staff who were affected by the closures. We were able to ensure all employees were paid their full wages throughout the year by using funding obtained through successful bids made to a range of different sources to top up the amounts received from CJRS to 100% of usual wages.

We pursued a very focused and vigorous policy of bidding for the considerable number of funding opportunities that arose from both charitable and government sources' reaction to the pandemic and encouraged employees to develop their bid writing skills, mentored by senior staff and trustees. This capacity building exercise was successful in maintaining and slightly increasing the charity's levels of grant income received and the upgrading of staff member's individual skills should prove beneficial to the charity in the medium to long term. We launched a fund raising exercise, using our social media outlets, which was successful in obtaining funding from local charities, local businesses and members of the general public. We published both qualitative and quantitative information in order to demonstrate to our donors the effectiveness of their donations in helping our beneficiaries.

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont'd)

Using multi-annual funding obtained in previous years and new funding applications, the charity was able to continue to support work experience and employability programmes run by other organisations in the Bradford District by providing work experience and volunteering opportunities to unemployed persons accessing those programmes leading to employment by the charity or other organisations. Following the end of the financial year, we have been able to access support under the government's Kickstart project which will enable us to continue to provide what we consider as one of the most important underlying objectives of the charity.

Additionally, the charity was gratified by the response to its recruitment of volunteers. Their contributions to the charity's objectives, especially in the year under review, were invaluable and appreciated by the charity and community members alike and enabled the charity to deliver considerable additional public benefit through their participation and to contribute to community cohesion.

In response to the pandemic, we founded the Buttershaw Partnership, with local charities, faith based organisations and the local Council's area based office as members. It met regularly to integrate deliver of our joint responses to local needs, enabling these efforts to become more focused and to eliminate duplication. It is envisaged that the Partnership will continue to operate post lockdowns and the effects of the pandemic to provide a co-ordinated vehicle for addressing local problems and developments.

During the year, we used funding obtained through bidding to build a purpose-built Food Bank room at the rear of our existing Hub building with storage racking and refrigeration units to stock perishable and non-perishable foods. We also disposed of our minibus and purchased two second hand London Transport minibuses, one of which will be used for passenger transport when guidance permits and the other will be used as a general purpose delivery vehicle for food and other items after having its seating temporarily removed.

Achievements and performance

The main achievements of the charity during the year have been the successful delivery of what we have called our Community First Aid programmes to address the immediate impact of the pandemic and the measures taken to control it – poverty through the reduction in disposable income of community members and isolation brought about by various government decisions and guidelines. At the time of writing this report, we look forward to the implementation of the Government published roadmap leading to full withdrawal of restrictive measures leading to some new form of normality in our beneficiaries' lives. This means that the activities we introduced to mitigate effects will continue into 2021. We believe that the foundations laid during 2020 will allow us to continue delivery of these activities until they are, hopefully, no longer necessary.

Our Children in Need programme, in its third and final year, has delivered youth activity sessions when allowed by guidelines, including outdoor sessions. During lockdown times, we maintained contact with children and parents and were able to support families with problems through our

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont'd)

general assistance programmes and assist with referrals to statutory provision. Due to periods of inactivity, we have a considerable amount of funding unspent and we have agreed with funders to carry this forward until we are able to spend it on the specific activities of the programme. We have also been successful in obtaining three further years of funding which will commence once the unspent funds from the previous programme have been utilised, thereby ensuring our future ability to continue what we consider a vital part of our charitable operation. We have continued to provide work experience and short term employment to young people on leaving school enabling them to learn employability skills and experience which will assist their job prospects in later life. Our catchment area is low in skills achievement. We have taken advantage of the lull in activities caused by the pandemic to refit and refurbish our Sandale centre with a new training kitchen, energy usage reduction features and enhanced security and personal facilities with a view to re-opening it as a training centre to be used to provide skills training for young and other members of the community to increase their employability and hence bring increased economic benefits to the area. We are in preliminary talks with major skills training organisations and employers to formulate the content and scope of the training that will be provided. In addition, members of our staff have undergone training and have achieved certified competences to deliver certain sections of the developed curricula. It is planned that the training will tie into our Job Club and advice and welfare schemes once these restart.

Our Community Kitchen was closed to community members during lockdowns, but with the help of volunteers, it became the major food preparation hub for our meal provision services. During 2020, it produced 2257 hot breakfast meals and breakfast packs, 3850 packed lunches and hot meals for children during school holidays when free school meals were unavailable and 1217 meals on wheels for isolating older people and fed our army of 63 volunteers on a daily basis. We look forward to re-introducing our lunches and activities meetings for older people once restrictions are relaxed and opening to the general public, possibly on a pay as you feel basis.

Our Community Shop closed for most of the year, but we continued to advertise on social media and were able to continue trading, albeit on a much reduced scale. As our clientele consists of those most adversely affected by the pandemic, we do not foresee the scale of trading quickly reverting to its previous level and some serious thinking on the future of the Shop will be necessary prior to its re-opening.

We have noted that, during the pandemic, there has been an increase in the incidence of drug use in our local communities, probably as a result of isolation and limited healthy outdoor activities. We are in discussion to provide a drop in advice and guidance service for community members directly or indirectly affected by drug and alcohol misuse. Current restrictions prevent the introduction of face to face meetings, but these are planned to be implemented as soon as possible and will complement our existing, but temporarily halted, drop in facilities with local social landlords and the police.

We have negotiated with the National Lottery, funders of our The Right Life project, to extend the duration of the project to enable us to use the underspend caused by closure of the project during

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont'd)

the pandemic beyond the original finish date to continue to deliver the benefits created by the project.

Finally, the Trustees would like to acknowledge the massive response by local community members in giving up their time to act as volunteers. They eagerly and energetically embraced the opportunity of helping people whose needs were greater than their own and were an immense help in the charity being able to do what it did during 2020 which was reflected in articles in the local press and in regional television programmes.

We must also thank our local MP, Judith Cummins, for her support and enthusiasm for our operation, local Councillors who were willing to roll up their sleeves and work alongside our other volunteers, local Council employees for their help in co-ordinating local responses to the demands arising throughout the year and our own staff who have willingly accepted the additional workload arising from the pandemic and its effects and cheerfully put in the extra effort and commitment required.

Financial Review

The financial statements show that the charity made a surplus for the year, indicating sound financial management throughout. We have noticed, during the year, a greater willingness on the part of funders to appreciate the operating difficulties of charities, especially when dealing with the demands of providing public benefit during a period of social and economic turmoil. Reporting deadlines have been less strictly enforced and funded periods have been readily extended where delays have been caused by the effect of government guidelines on delivery capability. We are able to operate break-even budgets annually and maximise our impacts and public benefit. However, such a financial scenario is not conducive to growing the reserves of the charity. The Trustees have agreed that the organisation should target having reserves equal to at least 3 month's operating costs to deal with fluctuations and delays in funding or to allow for a structured wind up of its activities, should this be necessary. At 31 December 2020, unrestricted funds stood at £18,171 (2019 - £4,228) which, at 2.4 months, is below the target, but much better than 2019 which were equivalent to 0.8 months and reflects the increase in unrestricted funding received in the year. Steps continue to be put in place to address the position through increasing unrestricted income and maximising, where possible, funding bids to achieve total, or approaching total, cost recovery.

Events after the charity's financial year end

The coronavirus crisis continues and we have continued our approaches to it throughout the first months of 2021. Our management accounts show we are operating with positive surpluses on a month by month basis. Plans for 2021 mentioned in the annual trustees' report have progressed and will be introduced once the government's road map to reduce restrictions has been successfully implemented. Further extensions to the charity's activities include the provision of a small orchard on ground adjacent to its main buildings to provide a community facility for

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont'd)

relaxation and enjoyment as well as provide further activities for our gardening Club. Initial negotiations have been commenced with the local Council with a view to the charity obtaining possession and use of a number of derelict and unused shops in the building next to our own into which we plan to expand our existing activities. We have been asked to expand our activities into the neighbouring Ward, but these talks are at very early stages. We will not develop activities that are not viable from the outset or where funding has not been achieved to cover ongoing costs. If 2021 develops as is foreseen, nationally, it could be an interesting and exciting year for the charity.

Fund raising

The charity does not use any professional fundraiser or commercial participator and, consequently, is not a participant in a voluntary scheme for regulating fund raising.

Trustees Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial accounts for each financial year and not to approve them unless they are satisfied that they give a true and fair view of the organisation's state of affairs and of the incoming resources and applications of resources, including the income and expenditure of the charity, for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the principles and methods in the Charity SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume the organisation will continue in operation

The Trustees are responsible for keeping adequate financial records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation. The Trustees are also responsible for the safeguarding of the organisation's assets and hence for taking reasonable steps for the prevention and detection of fraud or any other irregularities.

Approved by the Trustees and signed on 25th May 2021 by:

ANNE NEWSOME

Anne Newsome
Chair of Trustees

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF SANDALE COMMUNITY DEVELOPMENT TRUST on the accounts for the year ended 31 December 2020 Charity number 1154879

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

Responsibilities and basis for the Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Barry Dawson
25th May 2021

Fellow of the Institute of Chartered Accountants in England and Wales
15A St Peg Lane
Cleckheaton
West Yorkshire
BD19 3SA

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT for the year ended 31 December 2020

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
	Note				
Income from:					
Donations		15,269	-	15,269	-
Charitable activities	2	65,054	81,016	146,070	132,612
Trading activities	3	23,380	-	23,380	66,789
Total income		103,703	81,016	184,719	199,401
Expenditure on:					
Charitable activities	4	89,760	79,093	168,853	190,900
Total expenditure		89,760	79,093	168,853	190,900
Net income/(expenditure) and movement in funds		13,943	1,923	15,866	8,501
Total funds brought forward	10	4,228	9,832	14,060	5,559
Total funds carried forward	10	18,171	11,755	29,926	14,060

The notes on pages 13 to 21 form part of these financial statements.

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible assets	7	41,659	13,669
Current assets			
Debtors	8	6,366	3,880
Cash at bank and in hand		96,924	51,362
		103,290	55,242
Creditors: amounts falling due within one year	9	115,023	54,851
Net Current Assets		-11,733	391
Net Assets		29,926	14,060
Charity funds			
Unrestricted funds	10	18,171	4,228
Restricted funds	10	11,755	9,832
		29,926	14,060

These accounts are prepared in accordance with provisions of the Charities Act 2011 and Accounting and Reporting: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Financial Statements were approved and authorised for issue by the Trustees on 25th May 2021 and signed on their behalf by

ANNE NEWSOME
Anne Newsome
Chair

The notes of pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS

for the year ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities	12	77,092	24,858
Cash flows from investing activities			
Net Purchases of tangible fixed assets	7	-31,530	-1,670
Net cash used in investing activities		<u>-31,530</u>	<u>-1,670</u>
Change in cash and cash equivalents in the year		45,562	23,188
Cash and cash equivalents brought forward		51,362	28,174
Cash and cash equivalents carried forward		<u>96,924</u>	<u>51,362</u>

The notes on pages 13 to 21 form part of these financial statements

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

1. Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Sandale Community Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy.

1.2 Change in accounting policies

In previous financial years, the charity has prepared a Receipts and Payments account. A decision has been made by the Trustees to prepare these and future financial statements on an accruals basis in order to meet funders' requirements and to align the financial statements with the monthly management accounts prepared by the charity. All comparative figures for the previous year have been adjusted to the accruals basis.

1.3 Charitable status

The charity is a Charitable Incorporated Organisation (CIO). In the event of the company being wound up, its Trustees are liable for an amount not exceeding £1 each.

1.4 Going Concern

The financial statements have been prepared on a going concern basis on the assumption that the charity is able to carry on operating as a going concern in the foreseeable future, which the Trustees consider appropriate having regard to the following:

The COVID-19 pandemic had a game changing effect on the charity with its main focus changed to that of relieving the effects of the pandemic on the communities it serves, principally poverty in its many forms. A fund raising programme was introduced locally and grant applications made to many charitable and other funders. The results were such that the charity was able to implement relief programmes to meet the needs of its communities and also make up for the loss of income from its trading activities. At 31st December, the charity had sufficient funds in hand to finance a further six months of the same level of activity, without having to use its own reserves. Assuming the current Government road map is adhered to and implemented, the charity is in a position to address the ongoing effects of the pandemic in 2021 and re-introduce its pre-pandemic activities when guidelines permit.

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity is made up of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to an activity are allocated to that activity. Shared costs which are attributable to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. All staff costs are covered by individual projects and are allocated according to formulae agreed with funders. Depreciation charges are allocated on the basis of use of the asset.

1.7 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax.

1.8 Tangible fixed assets and depreciation

All assets with an estimated useful life of more than one year are capitalised. Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value over their expected useful lives on the following bases:

Plant and machinery – 20% per annum or a reducing balance basis

Leasehold improvements – 2% per annum on a straight line basis

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and bank current account balances only.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

1.12 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advance payment for the goods and services it must provide.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

1.15 Pensions

The charity operates a money purchase pension scheme for all employees qualifying for auto-enrolment. There are 4 members of the scheme (2019 – 4). The charity makes contributions in line with the statutory rates which are charged to the Statement of Financial as they fall due.

1.16 Fund accounting

Unrestricted funds are those which are available for use by the Trustees at their discretion and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Income from charitable activities by type of income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
BBC Children in Need	-	13664	13664	29927
BMDC – Holiday Hunger	-	4017	4017	-
The National Lottery - RC Fund	-	12878	12878	48199
Henry Smith	-	29000	29000	30633
BMDC – Befriending	-	9905	9905	7429
Incommunities STEP Programme	-	-	-	3314
WYPCC	-	1321	1321	3713
BMDC – Adult Care	-	784	784	875
BMDC – Core costs	4000	-	4000	5250
Kinex Ltd	-	-	-	500
BDVCSA – Diabetes Project	-	-	-	554
Provident Finance	-	-	-	1136
Small grants	-	618	618	1082
Reevy Hill School	3250	-	3250	-
Coronavirus Job Retention Scheme	57804	-	57804	-
BMDC – Youth Development	-	6200	6200	-
Power to Change	-	2129	2129	-
BDVCSA	-	500	500	-
	65054	81016	146070	132612
2019	-	132612	132612	

3. Trading Activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Community Shop	11216	-	11216	24059
Community Kitchen	10332	-	10332	33710
Handyman/Environmental activities	902	-	902	8240
Building rents	930	-	930	780
	23380	-	23380	66789
2019	66789	-	66789	

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

4. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Direct Costs	22407	16626	39033	24117
Wages and salaries	66861	46547	113408	120450
National Insurance	1490	1038	2528	3674
Pension costs	988	687	1675	1589
Recruitment costs	59	41	100	440
Protective and Identifying clothing	1245	947	2192	752
Rates	-20000	505	-19495	1394
Heat, Light and Power	5144	3909	9053	10720
Water	1304	991	2295	2747
Insurance	241	183	424	707
Repairs	2336	1776	4112	7475
Cleaning	214	163	377	523
Advertising	32	25	57	819
Printing and Stationery	131	100	231	253
Communications costs	1690	1285	2975	3707
Sundry administration costs	42	32	74	552
Vehicle costs	4350	3306	7656	7529
Bank charges	-	-	-	9
Independent accountant costs	0	0	0	900
Profit on disposal of Fixed Assets	-1382	-	-1382	-
Depreciation	2608	932	3540	2543
	89760	79093	168853	190900
2019	63241	127659	190900	

5. Net income/(expenditure)

This is stated after charging:

	2020	2019
	£	£
Depreciation of net tangible assets, owned by the charity	3540	2543
Profit on disposal of Tangible Fixed Assets	-1382	-

During the year, no trustee received any remuneration (2019 – None) or benefit (2019 – None), nor was any trustee reimbursed for expenses (2019 – None)

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Staff numbers and the costs of senior management personnel and staff

Staff costs were as follows:	2020	2019
	£	£
Wages and salaries	113408	120450
Social security costs	2528	3674
Pension costs	1675	1589
	117611	125713

The average number of persons employed by the charity during the year was as follows:

	2020	2019
	No.	No.
Management	1	1
Administration	2	2
Project delivery	7	7
	10	10

No employee received remuneration in excess of £60,000 in either year.

The key management personnel of the charity are deemed to be the Chief Executive Officer, Finance Officer, Youth Services Manager and Community Development Manager whose employee benefits total £76,412 (2019 - £83,099)

7. Tangible fixed assets

	Leasehold Improvements 2020	Plant & Machinery 2020 £	Total 2020 £	Total 2019 £
Cost				
At 1 January 2020	-	24250	24250	22580
Additions	7712	26935	34647	1670
	7712	51185	58897	24250
Disposals	-	4900	4900	-
At 31 December 2020	7712	46285	53997	24250
Depreciation				
At 1 January 2020	-	10581	10581	8038
Charge for the year	77	3463	3540	2543
	77	14044	14121	10581
Disposals	-	1782	1782	-
At 31 December 2020	77	12262	12339	10581
Net Book Value				
At 31 December 2020	7635	34023	41658	13669
At 31 December 2019	-	13669	13669	14542

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Debtors

	2020 £	2019 £
Other debtors	6366	3880

9. Creditors: amounts falling due within one year

	2020 £	2019 £
Loans	9000	4500
Taxation and social security	1578	309
Other creditors	634	1010
Accrued and deferred income	103811	49032
	115023	54851

10. Statement of funds

	At 1 January			At 31 December 2020
	2020 £	Income £	Expenditure £	2020 £
Unrestricted Funds	4228	103703	89760	18171
Restricted Funds				
BBC Children in Need	-	13664	13664	-
The National Lottery - R C Fund	1208	12878	11498	2588
Henry Smith	2417	29000	29000	2417
BMDC – Befriending	2476	9905	9905	2476
Incommunities STEP Programme	616	-	-	616
WYPCC	1238	1321	1321	1238
BMDC – Adult Care	175	784	859	100
BMDC – Core costs	1000	-	1000	-
BDVCSA		500	500	-
BMDC – Holiday Hunger		4017	3017	1000
BMDC – Youth Development	-	6200	6200	-
Power to Change	=	2129	2129	
Small grants	702	618	-	1320
	9832	81016	79093	11755
Total funds	14060	184719	168853	29926

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

Statement of funds – previous year

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Unrestricted Funds	680	66789	63241	4228
Restricted Funds				
BBC Children in Need	-	29927	29927	-
The National Lottery - R C Fund	-	48199	46991	1208
Henry Smith	-	30633	28216	2417
Incommunities STEP Programme	-	3314	2698	616
BMDC – Core costs	1500	5250	5750	1000
BDVCSA – Diabetes Project	-	554	554	-
Provident Finance	-	1136	1136	-
Small grants	931	1082	1311	702
BMDC – Befriending	-	7429	4953	2476
WYPCC	-	3713	2475	1238
BMDC – Adult Care	-	875	700	175
BMDC – Youth Development	2448	-	2448	-
Kinex Ltd	-	500	500	-
	4879	132612	127659	9832
Total funds	5559	199401	190900	14060

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	41659		41659
Current assets	91535	11755	103290
Creditors due within one year	-115023		-115023
	18171	11755	29926

Analysis of net assets between funds - previous year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	13670		13670
Current assets	45410	9832	55242
Creditors due within one year	-54852		-54852
	4228	4879	14060

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

12.Reconciliation of net movement in funds to net cash flow from operating activities

	2020	2019
	£	£
Net expenditure for the year (from the Statement of Financial Activities)	15866	8501
Adjustment for:		
Depreciation charges, less profit on fixed assets sales	3540	2543
Increase in debtors	-2486	-373
Increase in creditors	60172	14187
Net cash provided by operating activities	77092	24858