

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.

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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.

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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.

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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

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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

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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

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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