

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 Reeve 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 though 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 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
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