

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

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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.

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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.

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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

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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