

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

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

Names of Trustees who manage the charity

Anne Newsome Chair

Peter Bloom Treasurer

Jayne Wormald

Thomas Hughes

Mary Hussler

Chief Executive: Cllr Andy Walsh

Structure, governance and management

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

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

Objectives and activities

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

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Achievements and performance

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

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

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

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

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

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

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

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

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

Financial Review

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

Reserves policy

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

Fund raising

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

Trustees Responsibilities

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

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

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

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

ANNE NEWSOME

Anne Newsome (Chair of Trustees)

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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

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

Responsibilities and basis for the Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Barry Dawson
15th July 2024

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2023

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

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

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

ANNE NEWSOME
Anne Newsome
Chair

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

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS
for the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	12	(9,229)	(45,623)
Cash flows from investing activities			
Net Purchases of tangible fixed assets	8	(3,087)	(7,617)
Net cash used in investing activities		(3,087)	(7617)
Change in cash and cash equivalents in the year		(12,316)	(53,240)
Cash and cash equivalents brought forward		60,186	113,426
Cash and cash equivalents carried forward		47,870	60,186

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

1. Accounting Policies

1.1 Basis of preparation of the financial statements

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

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

1.2 Change in accounting policies

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

1.3 Charitable status

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

1.4 Going Concern

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

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

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

1.5 Income

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

1.6 Expenditure

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

1.7 Turnover

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

1.8 Tangible fixed assets and depreciation

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

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

1.9 Operating leases

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

1.10 Debtors

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

1.11 Cash at bank and in hand

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

1.12 Liabilities

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

1.13 Financial instruments

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

1.14 Taxation

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

1.15 Pensions

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

Affairs as they fall due.

1.16 Fund accounting

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

2. Government grants

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

3. Income from charitable activities by type of income

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

4. Trading Activities

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022(continued)

5. Expenditure on charitable activities

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

6. Net income/(expenditure)

This is stated after charging:

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

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

Staff costs were as follows:

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

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

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

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

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

8. Tangible fixed assets

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

9. Debtors

	2023	2022
	£	£
Other debtors	6710	7358

10. Creditors: amounts falling due within one year

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

11. Statement of funds

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

Statement of funds – previous year

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

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

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

Analysis of net assets between funds - previous year

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

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

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