

SANDALE COMMUNITY DEVELOPMENT TRUST

REGISTERED CHARITY NUMBER: 1154879

SANDALE COMMUNITY DEVELOPMENT TRUST

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SANDALE COMMUNITY DEVELOPMENT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and administration details

Charity Name: Sandale Community Development Trust

Charity Number: 1154879

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

Names of Trustees who manage the charity

Anne Newsome Chair

Peter Bloom Treasurer

Jayne Wormald

Cllr Thomas Hughes

Mary Hussler

Chief Executive: Cllr Andy Walsh

Structure, governance and management

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

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

Objectives and activities

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

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

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

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

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

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

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

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

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

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

Achievements and performance

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

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

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

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

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

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

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

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

Financial Review and reserves policy

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

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

Fund raising

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

Trustees Responsibilities

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

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

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

Approved by the Trustees and signed on 2025 by:

ANNE NEWSOME

Anne Newsome (Chair of Trustees)

SANDALE COMMUNITY DEVELOPMENT TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF SANDALE COMMUNITY DEVELOPMENT TRUST

on the accounts for the year ended 31 December 2024

Charity number 1154879

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

Responsibilities and basis for the Report

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

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

Independent Examiner's Statement

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

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

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

Barry Dawson
2025

Fellow of the Institute of Chartered Accountants in England and Wales

53a Knowles Lane
Gomersal
Cleckheaton
West Yorkshire
BD19 4LE

SANDALE COMMUNITY DEVELOPMENT TRUST

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

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

BALANCE SHEET as at 31 December 2024

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

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

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

ANNE NEWSOME
Anne Newsome
Chair

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

SANDALE COMMUNITY DEVELOPMENT TRUST

STATEMENT OF CASH FLOWS
for the year ended 31 December 2024

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

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

1. Accounting Policies

1.1 Basis of preparation of the financial statements

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

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

1.2 Change in accounting policies

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

1.3 Charitable status

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

1.4 Going Concern

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

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

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

1.5 Income

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

1.6 Expenditure

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

1.7 Turnover

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

1.8 Tangible fixed assets and depreciation

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

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

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

1.9 Operating leases

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

1.10 Debtors

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

1.11 Cash at bank and in hand

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

1.12 Liabilities

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

1.13 Financial instruments

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

1.14 Taxation

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

1.15 Pensions

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

1.16 Fund accounting

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023(continued)

2. Income from charitable activities by type of income

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

3. Trading Activities

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2022(continued)

4. Expenditure on charitable activities

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

5. Net income/(expenditure)

This is stated after charging:

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

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

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

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

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

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

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

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

7. Tangible fixed assets

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

8. Debtors

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

9. Creditors: amounts falling due within one year

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

10. Statement of funds

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2023 (continued)

Statement of funds – previous year

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

11. Analysis of net assets between funds

Analysis of net funds between funds – current year

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

Analysis of net assets between funds - previous year

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

SANDALE COMMUNITY DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS 2024 (continued)

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

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