

BRADFORD UNDER-FIVES ASSOCIATION

England & Wales · Charity number 1167014

Details

Status Registered

Legal form CIO

Registered 2016-05-10

Register [View on the Charity Commission register](#)

Contact

Address Mayfield Centre
Broadway Avenue
Bradford
BD5 9NP

Phone 01274308725

Website www.bufa.org.uk

Activities

Objects: TO ADVANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE WITHIN THE AREA OF THE CITY OF BRADFORD AND ITS NEIGHBOURHOOD FOR THE PUBLIC BENEFIT, BY PROVIDING IN PARTICULAR BUT NOT EXCLUSIVELY, A SUPPORT SERVICE TO THE MANAGERS, LEADERS, PRACTITIONERS OR VOLUNTEERS WORKING IN NON-DOMESTIC GROUP SETTINGS FOR CHILDREN UNDER FIVE YEARS OLD.

Activities: The object of the CIO is to advance the development and education of children under statutory school age within the area of the City of Bradford and its neighbourhood for the public benefit, by providing in particular but not exclusively, a support service to the managers, leaders, practitioners or volunteers working in non-domestic group settings for children under five years old.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	-	-	-	-
2023-03-31	£14,214	£45,866	-	-
2022-03-31	£25,682	£44,804	-	-
2021-03-31	£51,858	£43,711	-	-
2020-03-31	£42,109	£44,303	-	-
2019-03-31	£59,732	£55,192	-	-

Trustees

Name	Role	Appointed
DOREEN WILLIAMS		2018-11-08
JENI LYNCH		2018-11-08
SALLY GRIFFIN		2017-10-17

BRADFORD UNDER-FIVES ASSOCIATION

England & Wales - Charity number 1167014

Accounts

Bradford Under-Fives Association

Charity number 1167014

Annual Report and Financial Statements

for the year ended 31 March 2023



West Yorkshire Community Accounting Service

Bradford Under-Fives Association

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Under-Fives Association

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Doreen Williams	Chair
Sally Griffin	Treasurer
Jeni Lynch	Secretary

Charity number 1167014 Registered in England and Wales

Registered and principal address	Bankers
Mayfield Centre Broadway Avenue Bradford BD5 9NP	Unity Trust Bank plc PO Box 7193 Planetary Road Willenhall WV1 9DG

Accountants

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 10 May 2016 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bradford Under-Fives Association

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

To advance the development and education of children under statutory school age within the area of the City of Bradford and its neighbourhood for the public benefit, by providing in particular but not exclusively, a support service to the managers, leaders, practitioners or volunteers working in non-domestic group settings for children under five years old.

The charity's main activities

Delivered support, training and projects to Toddler groups as they reopened post COVID and resources to families in voluntary, maintained and school sector toddler groups around home safety, sensory, baby play. Speech and language support and signposting to appropriate agencies to parents for babies and toddlers born in lockdown.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

The last financial year has been really challenging for the organisation.

The loss of council funding meant that for the first time in our history, we have had to look for external funders so that we could keep doing our valuable work with groups and the families who attend them. We developed a new business plan to help us set out our targets for the year.

I am pleased to report that we have been successful in receiving funding from a number of external agencies this year. While we were thrilled about this, we also recognise that looking for and filling in funding bids is an ongoing piece of work, and Susan has spent a significant amount of time on this during the last year.

We can report that a lot of groups have still not reopened since the pandemic. However we have kept in touch with them and offered support as much as we have been able to. We have also supported some new groups as well. We are not up to the same capacity as we were before the pandemic and can report that membership's numbers are still below the pre pandemic level.

Leanne offered targeted supported to groups as they reopened and delivered some projects as well. Leanne left us in December for pastures new.

In February we welcomed our new toddler worker Sanya. Sanya has made a good start and has been out in the community introducing herself to our groups before the term ended.

Susan continues to work on the organisation's media presence, and we now have a Twitter platform to add to our social media networks. In addition to this we now offer a blog on our website, which Susan keeps updated.

Susan has continued the work to establish and reignite partnerships with external agencies, attending meetings and trainings, which will be of benefit to the groups and families.

I would like to thank our dedicated staff and volunteers for all their hard work over the last year.

Financial review

The net payments for the year were £31,652, including net payments of £31,668 on unrestricted funds and net receipts of £16 on restricted funds.

Bradford Under-Fives Association

Trustees' report (continued) for the year ended 31 March 2023

Reserves policy

The charity's free reserves, at the year end were £50,486.

It is the charity's policy to hold six months running costs based on the current rates of salary, rent and insurance costs, whilst maintaining current staffing hours and office space. This level of reserves will be reviewed on an annual basis and/or in the light of changes to our commitments.

We are aware that current reserves are significantly higher than the stated reserves policy, however these will be used if we are unable to gain funding from grants we have applied for.

Approved by the board of trustees on 11/07/2023

Mrs Doreen Williams (Trustee)

Bradford Under-Fives Association
Receipts and payments account
for the year ended 31 March 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Receipts					
Grants and donations	(2)	5	13,250	13,255	1,810
Contract income		-	-	-	22,666
Bulk buy shop income		311	-	311	181
Member subscriptions		235	-	235	265
Bank interest		413	-	413	760
Total receipts		<u>964</u>	<u>13,250</u>	<u>14,214</u>	<u>25,682</u>
Payments					
Salaries NI and pensions		21,556	10,500	32,056	32,494
Payroll charges		288	-	288	414
Training services		-	-	-	650
Travel expenses		421	-	421	394
Office expenses and telephone		2,012	-	2,012	1,650
Rent and rates		2,856	1,500	4,356	4,566
Insurance		675	100	775	775
Bulk buy shop purchases		229	-	229	314
Equipment and resources		805	74	879	774
Independent examination		456	-	456	576
Bookkeeping		750	-	750	283
Bank charges		72	-	72	72
Trustee travel expenses		132	-	132	-
Website design		-	1,060	1,060	750
Consultancy		1,050	-	1,050	1,092
IT equipment		1,330	-	1,330	-
Total payments		<u>32,632</u>	<u>13,234</u>	<u>45,866</u>	<u>44,804</u>
Net receipts / (payments)		<u>(31,668)</u>	<u>16</u>	<u>(31,652)</u>	<u>(19,122)</u>
Fund balances brought forward		<u>82,154</u>	<u>1,787</u>	<u>83,941</u>	<u>103,063</u>
Fund balances carried forward	(3)	<u>50,486</u>	<u>1,803</u>	<u>52,289</u>	<u>83,941</u>

Bradford Under-Fives Association
Statement of assets and liabilities
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	50,467	1,803	52,270	83,919
Cash in hand	19	-	19	22
Total cash funds	<u>50,486</u>	<u>1,803</u>	<u>52,289</u>	<u>83,941</u>

Debtors and prepayments	2023
	£
Prepayments	423
	<u>423</u>

Monetary assets	2023
	£
Shop stock	1,043
	<u>1,043</u>

Assets retained for the charity's own use

Three laptops
 Three desktop computers
 One photocopier

Liabilities	2023
	£
Accruals	627
Other creditors	3
	<u>627</u>

The financial statements were approved by the board of trustees on 11/07/2023

Mrs Doreen Williams (Trustee)

Bradford Under-Fives Association

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bradford Under-Fives Association
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bradford Metropolitan District Council (BMDC)	-	-	-	1,810
Give Bradford	-	2,250	2,250	-
Sir George Martin Trust	-	2,250	2,250	-
National Lottery - Awards for All (AfA)	-	8,750	8,750	-
Other donations	5	-	5	-
	<u>5</u>	<u>13,250</u>	<u>13,255</u>	<u>1,810</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Bradford Parent & Toddler Assoc.	527	-	74	-	453
BMDC Early Years	200	-	-	-	200
BMDC	1,060	-	1,060	-	-
Give Bradford Microgrant	-	2,250	2,250	-	-
Sir George Martin Trust	-	2,250	2,250	-	-
National Lottery AFA	-	8,750	7,600	-	1,150
	<u>1,787</u>	<u>13,250</u>	<u>13,234</u>	<u>-</u>	<u>1,803</u>

Fund name	Purpose of restriction
Bradford Parent & Toddler Assoc.	To fund toddler projects to benefit member groups
BMDC Early Years	To support Parent and Toddler groups across Bradford
BMDC	To refresh the branding and a new website
Give Bradford Microgrant	For building organisational resilience
Sir George Martin Trust	Towards core costs, in particular salaries
National Lottery AFA	Towards core costs

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

BRADFORD UNDER-FIVES ASSOCIATION

England & Wales - Charity number 1167014

Accounts

Bradford Under-Fives Association

Charity number 1167014

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Bradford Under-Fives Association

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Prepared by West Yorkshire Community Accountancy Service CIO

Bradford Under-Fives Association

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Doreen Williams	Chair	
Sally Griffin	Treasurer	
Jeni Lynch	Secretary	
David Morrison		Resigned June 2021
Charity number	1167014	Registered in England and Wales
Registered and principal address	Bankers	
Mayfield Centre	Unity Trust Bank plc	Virgin Money
Broadway Avenue	Nine Brindleyplace	Jubilee House
Bradford	Birmingham	Gosforth
BD5 9NP	B1 2HB	Newcastle Upon Tyne
		NE3 4PL

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity, number 1167014, is a Charitable Incorporated Organisation (CIO) registered on 10 May 2016 and is governed by an association constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bradford Under-Fives Association

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To advance the development and education of children under statutory school age within the area of the City of Bradford and its neighbourhood for the public benefit, by providing in particular but not exclusively, a support service to the managers, leaders, practitioners or volunteers working in non-domestic group settings for children under five years old.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

This financial year has been very challenging for the staff but they have risen to this challenge and worked very hard to work to the targets which had been set for them.

Even though we did not get the tender that the Council had sent out we have not been deterred. We are looking at other avenues of funding to help us keep going over the coming years. To help us with this we have used the services of a bid writer.

We are continuing to work with our toddler groups as we recognise that they need our support now more than ever.

As the year progressed more toddler groups reopened as the buildings they are held in have opened. Leanne has worked really hard with all the toddler groups to help them reopen and be confident to have families in their settings.

We have done a lot of our work online but in April we finally managed to get outside to run some stay and play sessions, then in May we were back inside to run the stay and play sessions.

Susan has worked really hard with admin and social media work to keep our profile up. She has also worked with the bid writer to put bids together for pots of money for our running costs.

In January we were lucky to secure a grant from the Council to refresh our branding and build a more modern website, these measures will help support our funding applications. Susan has worked together with the web designer and we are really pleased with the result.

All members of staff have worked very hard to support each other and the groups we are working with.

We are working well with those groups that are open and keeping in contact with those still to open.

I would like to thank Susan, Leanne and Heather for all their hard work over the last year and the rest of the committee for their work over covid as well. The staff at BUFA have worked so hard over this time and all the committee are very proud of them.

Doreen Williams
Chair

Financial review

The net payments for the year were £19,122, including net payments of £20,151 on unrestricted funds and net receipts of £1,029 on restricted funds.

Bradford Under-Fives Association

Trustees' report (continued) for the year ended 31 March 2022

Reserves policy

The charity's free reserves at the year end were £82,154.

Maintaining and monitoring a prudent level of reserves

The amount held in the reserves will be calculated with reference to changes in operational running costs that may have occurred in the previous year.

It is the charity's policy to hold six months running costs based on the current rates of salary, rent and insurance costs, whilst maintaining current staffing hours and office space and redundancy costs. This level of reserves will be reviewed on an annual basis and/or in the light of changes to our commitments. Our current calculation to cover these costs is £40,000.

We are currently holding reserves in excess of our policy. As a result of our funding being cut we will be using these excess reserves to fund some of our work while we seek alternative funding.

Signed on behalf of the board of trustees on 24/05/2022

Doreen Williams (Trustee)

Bradford Under-Fives Association

Independent examiner's report to the trustees of Bradford Under-Fives Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 6 to 9.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

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.

Signed:  Name: Helen Galvin FCCA

07/06/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Under-Fives Association
Receipts and payments account
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Contract income and grants	(2)	22,666	1,810	24,476	51,666
Bulk buy shop income		181	-	181	102
Member subscriptions		265	-	265	83
Bank interest		760	-	760	7
Total receipts		<u>23,872</u>	<u>1,810</u>	<u>25,682</u>	<u>51,858</u>
Payments					
Salaries NI and pensions		32,494	-	32,494	34,594
Payroll charges		414	-	414	347
Training services		650	-	650	614
Travel expenses		394	-	394	37
Office expenses and telephone		1,650	-	1,650	1,249
Rent and rates		4,566	-	4,566	4,535
Insurance		775	-	775	608
Bulk buy shop purchases		314	-	314	58
Equipment and resources		743	31	774	800
Independent examination		576	-	576	480
Bookkeeping		283	-	283	255
Bank charges		72	-	72	72
Trustee travel expenses		-	-	-	36
Volunteer expenses		-	-	-	26
Website design		-	750	750	-
Consultancy		1,092	-	1,092	-
Total payments		<u>44,023</u>	<u>781</u>	<u>44,804</u>	<u>43,711</u>
Net (expenditure) / income		<u>(20,151)</u>	<u>1,029</u>	<u>(19,122)</u>	<u>8,147</u>
Fund balances brought forward		<u>102,305</u>	<u>758</u>	<u>103,063</u>	<u>94,916</u>
Fund balances carried forward	(3)	<u>82,154</u>	<u>1,787</u>	<u>83,941</u>	<u>103,063</u>

Bradford Under-Fives Association

Statement of assets and liabilities

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	82,132	1,787	83,919	103,033
Cash in hand	<u>22</u>	<u>-</u>	<u>22</u>	<u>30</u>
Total cash funds	<u>82,154</u>	<u>1,787</u>	<u>83,941</u>	<u>103,063</u>
Monetary assets			£	
Shop stock			1,159	
Prepaid insurance and equipment rental			<u>500</u>	
			<u>1,660</u>	
Assets retained for the charity's own use				
Three laptops				
Three desktop computers				
One photocopier				
Liabilities			£	
Independent examination			456	
HMRC			230	
Outstanding invoices at the year end			<u>431</u>	
			<u>1,117</u>	

The financial statements were approved by the board of trustees on 24/05/2022

Doreen Williams (Trustee)

Bradford Under-Fives Association

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bradford Under-Fives Association
Notes to the accounts continued
for the year ended 31 March 2022

2 Contract income and grants	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
City of Bradford Metropolitan District Council	<u>22,666</u>	<u>1,810</u>	<u>24,476</u>	<u>51,666</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Bradford Parent & Toddler Association	558	-	31	527
BMDC Early Years	200	-	-	200
BMDC	-	1,810	750	1,060
	<u>758</u>	<u>1,810</u>	<u>781</u>	<u>1,787</u>

Fund name

Purpose of restriction

Bradford Parent & Toddler Association
 BMDC Early Years

To fund toddler projects to benefit member groups
 To support Parent and Toddler groups across Bradford
 South, East and West and deliver specified key Public
 Health messages and early education projects

BMDC

To refresh the branding and a new website

4 Related party transactions

Trustee expenses

During the year no trustees were paid any expenses (previous year: 1 trustee and £36 in respect of travel).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

BRADFORD UNDER-FIVES ASSOCIATION

England & Wales - Charity number 1167014

Accounts

Bradford Under-Fives Association

Charity number 1167014

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Bradford Under-Fives Association

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Prepared by West Yorkshire Community Accounting Service

Bradford Under-Fives Association

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Doreen Williams	Chair	
Sally Griffin	Treasurer	
Jeni Lynch	Secretary	
David Morrison		Resigned June 2021

Principal address

Mayfield Centre
Broadway Avenue
Bradford
BD5 9NP

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity, number 1167014, is a Charitable Incorporated Organisation (CIO) registered on 10 May 2016 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Bradford Under-Fives Association

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To advance the development and education of children under statutory school age within the area of the City of Bradford and its neighbourhood for the public benefit, by providing in particular but not exclusively, a support service to the managers, leaders, practitioners or volunteers working in non-domestic group settings for children under five years old.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

Due to the pandemic, we transferred our service to online platforms and continued to run and provide support and training and online toddler sessions for families, with under-fives across the district.

We supported group leaders in community settings and schools to adapt to the every changing circumstances of the last year, by cascading information and training to help them keep in touch with their families and where possible to reopen in a Covid secure way.

Financial review

The net receipts for the year were £8,147 which were all on unrestricted funds.

Reserves policy

The charity's free reserves at the year end were £102,305.

It is the charity's policy to hold eighteen to twenty four months running costs (£72,315 to £96,475) based on the rates of salary, rent and insurance costs, whilst maintaining current staffing hours and office space. This level of reserves will be reviewed on an annual basis and/or in the light of changes to our commitments.

Maintaining and monitoring a prudent level of reserves

In the event of reserves significantly exceeding 100% of the probable annual costs, the committee will take measures to ensure that this fund is appropriately reduced.

Should the organisation find the available reserves fall below the figure specified in the policy, then the organisation would reconsider its options.

We are currently holding reserves in excess of 24 months running costs. As a result of our funding being cut we will be using these excess reserves to fund some of our work while we seek alternative funding.

Coronavirus impact statement

There are material uncertainties regarding the security of future income, but having reviewed our forecasts and reserves we have concluded that the organisation can continue and be treated as a going concern for the next 12 months, while we look for alternative funding.

Signed on behalf of the board of trustees on 30/9/2021

Doreen Williams (Trustee)

Bradford Under-Fives Association

Independent examiner's report to the trustees of Bradford Under-Fives Association Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 5 to 9.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

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.

Signed:  Name: Helen Galvin FCCA

1/10/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Under-Fives Association
Receipts and payments account
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Receipts					
Contract income and donations	(2)	51,666	-	51,666	40,489
Training fees		-	-	-	316
Bulk buy shop income		102	-	102	616
Member subscriptions		83	-	83	388
Bank interest		7	-	7	300
Total receipts		<u>51,858</u>	<u>-</u>	<u>51,858</u>	<u>42,109</u>
Payments					
Salaries, pensions and NIC	(3)	34,594	-	34,594	32,456
Payroll charges		347	-	347	366
Training services		614	-	614	1,416
Travel expenses		37	-	37	863
Office expenses and telephone		1,249	-	1,249	1,077
Rent and rates		4,535	-	4,535	4,611
Insurance		608	-	608	693
Management costs		-	-	-	545
Bulk buy shop purchases		58	-	58	168
Equipment and resources		800	-	800	565
Independent examination		480	-	480	480
Bookkeeping		255	-	255	165
Project expenditure		-	-	-	326
Grant repayment		-	-	-	200
Bank charges		72	-	72	72
Trustee travel expenses		36	-	36	300
Volunteer expenses		26	-	26	-
Total payments		<u>43,711</u>	<u>-</u>	<u>43,711</u>	<u>44,303</u>
Net receipts / (payments)		<u>8,147</u>	<u>-</u>	<u>8,147</u>	<u>(2,194)</u>
Fund balances brought forward		<u>94,158</u>	<u>758</u>	<u>94,916</u>	<u>97,110</u>
Fund balances carried forward	(4)	<u>102,305</u>	<u>758</u>	<u>103,063</u>	<u>94,916</u>

Bradford Under-Fives Association

Statement of assets and liabilities

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	102,275	758	103,033	94,879
Cash in hand	30	-	30	37
Total cash funds	<u>102,305</u>	<u>758</u>	<u>103,063</u>	<u>94,916</u>
Other monetary assets			£	
Outstanding invoices at the year end			21	
Shop stock			1,027	
Prepaid insurance and equipment rental			349	
			<u>1,397</u>	
Assets retained for the charity's own use				
Three laptops				
Three desktop computers				
One photocopier				
Liabilities			£	
Creditors			22	
Accruals			576	
			<u>598</u>	

Approval of the accounts

The financial statements were approved by the board of trustees on 30/9/2021

Doreen Williams (Trustee)

Bradford Under-Fives Association

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Bradford Under-Fives Association
Notes to the accounts continued
for the year ended 31 March 2021

2 Contract income and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
City of Bradford Metropolitan District Council	51,666	-	51,666	40,400
Donations	-	-	-	89
	<u>51,666</u>	<u>-</u>	<u>51,666</u>	<u>40,489</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	34,068	32,008
Social security costs	1,931	1,634
Employment allowance	(1,931)	(1,634)
Pensions	526	448
	<u>34,594</u>	<u>32,456</u>

The average number employees during the year was 3.7 (2020: 2.42). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	526	448
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Bradford Parent & Toddler Association	558	-	-	558
BMDC Early Years	200	-	-	200
	<u>758</u>	<u>-</u>	<u>-</u>	<u>758</u>

Fund name	Purpose of restriction
Bradford Parent & Toddler Association	To fund toddler projects to benefit member groups
BMDC Early Years	To support Parent and Toddler groups across Bradford South, East and West and deliver specified key Public Health messages and early education projects

5 Related party transactions

Trustee expenses

During the year no trustees were paid any expenses (previous year: 3 trustees and £300 in respect of travel).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.