

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

England & Wales · Charity number 1188290

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05042246](#)

**Registered** 2020-03-02

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

## Contact

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**Address** Unit 1a9 Carlisle Business Centre  
60 Carlisle Road  
Manningham  
Bradford  
BD88BD

**Phone** 07871792813

**Email** [info@bradrepaint.co.uk](mailto:info@bradrepaint.co.uk)

## Activities

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**Objects:** THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT BY:(A) THE PROMOTION OF WASTE REDUCTION, REUSE, RECLAMATION, RECYCLING, USE OF RECYCLED PRODUCTS,(B) PARTAKING IN NATIONAL AND COMMUNITY SCHEMES AND PROJECTS FOR RECYCLING AND REUSING MATERIALS, COMPONENTS AND RESOURCES

**Activities:** BOCS Ltd supports communities in need and delivers services of environmental and social benefit including re use and recycle activities. All activities encourage volunteering and skill development aiming to improve health and wellbeing for all ages.

## Classification

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- **How:** Provides Services
- **What:** Environment/conservation/heritage

## Geography

- Bradford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£192,809	£177,194	-	-
2024-03-31	£149,281	£153,541	-	-
2023-03-31	£174,883	£174,394	-	-
2022-03-31	£219,321	£243,020	-	-
2021-03-31	£262,704	£154,916	-	-

## Trustees

Name	Role	Appointed
<b>NAWEED HUSSAIN</b>	Chair	2009-07-24
Allan Anthony Holdsworth		2024-02-06
Janet Hulse		2015-07-13
Paul Anthony Bland		2024-08-16
Tracy Ann Isherwood		2020-12-02
Wakas Ahmed		2022-04-29

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

England & Wales - Charity number 1188290

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# Accounts

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**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Company Registration No. 05042246 (England and Wales)**

**Charity Registration No. 1188290**

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr N Hussain  
Mrs J Hulse  
Mrs T Isherwood  
Mr W Ahmed  
Mr A Holdsworth  
Mr P Bland

Appointed 16 August 2024

**Secretary**

Ms J White

**Charity number**

1188290

**Company number**

05042246

**Principal address**

Unit 1a9 Carlisle Business Centre  
60 Carlisle Road  
Manningham  
Bradford  
BD8 8BD

**Registered office**

Unit 1a9 Carlisle Business Centre  
60 Carlisle Road  
Manningham  
Bradford  
BD8 8BD

**Independent examiner**

Alison Whalley FCA  
Azets Audit Services Ltd  
Carlton House  
Bradford  
BD1 4NS

**Bankers**

Co-operative Bank plc  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

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# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report and financial statements for the year ended 31 March 2025.

Bradford Organic Communities Services Ltd is also referred to as BOCS Ltd.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The charity's objects are the protection and preservation of the environment for the public benefit by:

- The promotion of waste reduction, reuse, reclamation, recycling, use of recycled products.
- Partaking in national and community schemes and projects for recycling and reusing materials, components and resources.

BOCS Ltd supports communities in need and delivers services of environmental and social benefit including re use and recycle activities. All activities encourage volunteering and skill development aiming to improve health and wellbeing for all ages.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The financial year 2024 – 2025 has been another extremely busy and interesting year with an incredibly hard-working team delivering successes supported throughout by a strong involved Board. The team of volunteers have been brilliant and have contributed significantly to every aspect of BOCS delivery. BOCS were successful accessing the Garfield Weston Pilotlighters Programme. This has provided BOCS with funding and strategic planning support from a team of business experts. An excellent opportunity for BOCS.

The year has had many challenges, the Council's decision to change the terms of the contract for paint collection and to close three of the Household Waste Recycling Centres (HWRC) has impacted on income for Bradford Community RePaint. This has been addressed by identifying alternative sources of recycled paint for our shop. This has led to increased costs for stock and lower income from CBMDC. The sales however have been buoyant and have stayed at a good level as there is very strong community support for recycling and excellent support for environment charities.

Wibsey Community Gardens has worked well over the year with a good team and a strong range of fruit, vegetables and salads grown on site sold to the community and as wholesale to a vegetable shop and a cafe each week. It is a very strong growing site. The experience of being on site at Wibsey and growing is very beneficial for health and wellbeing. BOCS have successfully secured a three-year contract with National Lottery to work with groups on site developing skills and improving health. This has led to an increase in the staff team to deliver the project.

A challenge for the Gardens is to secure capital funds to ensure investment in the fabric of the site and make sure the site improves year on year. With this in mind BOCS applied to the Levelling up Community Ownership Fund for a project to remove and replace the toilets and the Scrap Magic Portacabin and to reskin all three Polytunnels. We were thrilled to be successful as this will be excellent for the site ensuring the future of the Gardens as a valuable and much loved community asset.

Scrap Magic has continued at the Gardens as a popular and interesting shop offering an unusual range of interesting materials for creative activities. This also offers supplies for the team at the Gardens to deliver workshops and sessions for all ages of the local community - always very popular when linked to the festivals.

Overall a good year for BOCS Ltd, there were challenges but these were addressed by the positive and flexible team leading to a successful year all with strong guidance from our Board.

# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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### **Fundraising**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

### **Financial review**

The income for the year amounted to £192,809 (2024 £149,281) with expenditure of £177,194 (2024 £153,541) resulting in an income for the year of £15,615 (2024 deficit £4,260).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure (£44,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not yet been reached. The trustees are working to develop funding to meet this target.

The reserves are to be spent in an emergency and only with the full agreement of all Board members.

The unrestricted, undesignated funds held at the year end amounted to £32,272 (2024 £4,836).

### **Risks**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Structure, governance and management

The charity is a company limited by guarantee registered in England and Wales on 12 February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Hussain

Mrs J Hulse

Mr F Dockerill

(Resigned 8 September 2025)

Mrs T Isherwood

Mr W Ahmed

Mr P Bland

(Appointed 16 August 2024)

Mr A Holdsworth

If the Board agrees that it requires additional trustees then this opportunity would be advertised with a specification provided detailing BOCS activities and any particular skills that are being sought. If there are a number of applicants then an interview process would be held with existing Board members. A recommendation would then be made to the full Board. Trustees are encouraged to take advantage of the training provided in the district.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance is included in the insurance costs.

The charity's decisions are made by the Management Committee with day to day running being the responsibility of the Chief Executive Officer supported by the Operations Manager.

This report is prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

*Mr N Hussain*

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**Mr N Hussain**

Trustee

Dated: 28 October 2025

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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I report to the trustees on my examination of the financial statements of Bradford Organic Communities Service Ltd (the charity) for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

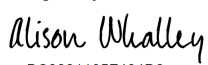
#### Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Signed by:

  
Alison Whalley FCA  
Azets Audit Services Ltd

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 28 October 2025

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	13,990	108,625	122,615	7,610	65,366	72,976
Charitable activities	3	70,194	-	70,194	76,305	-	76,305
<b>Total income</b>		84,184	108,625	192,809	83,915	65,366	149,281
<b>Expenditure on:</b>							
Charitable activities	4	56,748	120,446	177,194	110,016	43,525	153,541
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		27,436	(11,821)	15,615	(26,101)	21,841	(4,260)
Fund balances at 1 April 2024		4,836	80,184	85,020	30,937	58,343	89,280
<b>Fund balances at 31 March 2025</b>		32,272	68,363	100,635	4,836	80,184	85,020

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	9		36,273		45,808
<b>Current assets</b>					
Stocks	10	5,500		1,800	
Debtors	11	1,878		6,442	
Cash at bank and in hand		60,344		35,104	
			67,722		43,346
<b>Creditors: amounts falling due within one year</b>	12	(3,360)		(4,134)	
Net current assets			64,362		39,212
<b>Total assets less current liabilities</b>			100,635		85,020
<b>Income funds</b>					
Restricted funds	13	68,363		80,184	
Unrestricted funds		32,272		4,836	
			100,635		85,020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 October 2025

DocuSigned by:

Mr N Hussain  
A1A321F20485444...  
Mr N Hussain  
Trustee

Company registration number 05042246

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Bradford Organic Communities Service Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford, BD8 8BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### 1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute 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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	560	-	-	-	560	-	1,650	-	-	1,650	-	1,650
Listed below	13,430	108,625	108,625	122,055	122,055	65,366	5,960	65,366	65,366	71,326	71,326	
	13,990	108,625	108,625	122,615	122,615	65,366	7,610	65,366	65,366	72,976	72,976	
<b>Grants receivable for core activities</b>												
CBMDC	6,930	5,004	5,004	11,934	11,934	19,949	2,600	19,949	19,949	22,549	22,549	
Groundworks	-	16,564	16,564	16,564	16,564	-	-	-	-	-	-	
Beyondly	-	20,651	20,651	20,651	20,651	-	-	-	-	-	-	
Locality	-	(1,326)	(1,326)	(1,326)	(1,326)	9,180	-	9,180	9,180	9,180	9,180	
Anchor	-	-	-	-	-	-	1,760	-	-	1,760	1,760	
CBMDC Capital Funding	-	-	-	-	-	-	-	25,196	25,196	25,196	25,196	
Creative Communities	-	13,222	13,222	13,222	13,222	-	-	-	-	-	-	
Garfield Weston Award	6,500	-	-	6,500	6,500	-	-	-	-	-	-	
The National Lottery	-	54,510	54,510	54,510	54,510	9,793	-	9,793	9,793	9,793	9,793	
CBMDC Youth and Community Chest	-	-	-	-	-	348	-	348	348	348	348	
National VCS Alliance	-	-	-	-	-	-	1,600	-	-	1,600	1,600	
West Riding Masonic Community Funds	-	-	-	-	-	900	-	900	900	900	900	
	13,430	108,625	108,625	122,055	122,055	65,366	5,960	65,366	65,366	71,326	71,326	

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Charitable activities

	2025 £	2024 £
Sales within charitable activities	56,089	56,219
Recycling credits	14,105	20,086
	<u>70,194</u>	<u>76,305</u>
Analysis by fund		
Unrestricted funds	<u>70,194</u>	<u>76,305</u>

#### 4 Charitable activities

	2025 £	2024 £
Staff costs	125,224	115,446
Grant funded activities	10,031	3,409
Project costs	9,792	7,912
Van costs	2,962	2,169
Volunteer expenses	1,521	2,378
Legal and professional	4,554	-
	<u>154,084</u>	<u>131,314</u>
Share of support costs (see note 5)	19,750	19,035
Share of governance costs (see note 5)	3,360	3,192
	<u>177,194</u>	<u>153,541</u>
<b>Analysis by fund</b>		
Unrestricted funds	56,748	110,016
Restricted funds	120,446	43,525
	<u>177,194</u>	<u>153,541</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	9,535	-	9,535	8,461	-	8,461
Rent	4,715	-	4,715	4,282	-	4,282
Rates	107	-	107	345	-	345
Power, light and heat	2,141	-	2,141	2,488	-	2,488
Premises insurance	2,819	-	2,819	2,719	-	2,719
Office costs	-	-	-	119	-	119
Telephone	433	-	433	621	-	621
Independent examination	-	3,360	3,360	-	3,192	3,192
	<u>19,750</u>	<u>3,360</u>	<u>23,110</u>	<u>19,035</u>	<u>3,192</u>	<u>22,227</u>
Analysed between						
Charitable activities	<u>19,750</u>	<u>3,360</u>	<u>23,110</u>	<u>19,035</u>	<u>3,192</u>	<u>22,227</u>

All support costs are allocated to the sole charitable activity.

Governance costs includes payments to the Independent Examiner of £3,360 (2024- £3,192) for examination fees.

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

Travel expenses were paid to nil trustees amounting to £nil during the year (2024 £nil).

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	6

##### Employment costs

	2025 £	2024 £
Wages and salaries	118,770	109,173
Social security costs	3,484	3,347
Other pension costs	2,970	2,926
	<u>125,224</u>	<u>115,446</u>

There were no employees whose annual remuneration was £60,000 or more (2024 none).

#### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	48,751	2,860	20,440	72,051
At 31 March 2025	<u>48,751</u>	<u>2,860</u>	<u>20,440</u>	<u>72,051</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	13,323	1,580	11,340	26,243
Depreciation charged in the year	4,875	572	4,088	9,535
At 31 March 2025	<u>18,198</u>	<u>2,152</u>	<u>15,428</u>	<u>35,778</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>30,553</u>	<u>708</u>	<u>5,012</u>	<u>36,273</u>
At 31 March 2024	<u>35,428</u>	<u>1,280</u>	<u>9,100</u>	<u>45,808</u>

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**


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<b>10</b>	<b>Stocks</b>	<b>2025</b>	<b>2024</b>
		£	£
	Raw materials and consumables	5,500	1,800
		=====	=====
<b>11</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>Amounts falling due within one year:</b>	£	£
	Trade debtors	698	3,349
	Prepayments and accrued income	1,180	3,093
		=====	=====
		1,878	6,442
		=====	=====
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
		£	£
	Accruals	3,360	4,134
		=====	=====

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023		Movement in funds		Balance at 1 April 2024		Movement in funds		Balance at 31 March 2025	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Brighter Futures	-	-	-	-	-	-	20,651	(20,651)	-	-
Group Activities	-	-	9,793	(9,793)	-	-	-	-	-	-
Creative Communities	-	-	-	-	-	-	13,222	(6,328)	-	6,894
PTC Leading the Way Leadership Programme	3,000	-	-	(3,000)	-	-	-	-	-	-
Habitat Heroes	-	-	19,949	(19,949)	-	-	5,004	(5,004)	-	-
Facilities for People with Disabilities	-	-	25,196	-	25,196	-	-	-	-	25,196
Lets get Growing	-	-	-	-	-	-	16,564	(16,564)	-	-
Garden Equipment	-	-	900	(900)	-	-	-	-	-	-
Fixed Assets	55,343	-	-	(9,535)	45,808	-	-	(9,535)	-	36,273
Youth Activities	-	-	348	(348)	-	-	-	-	-	-
Growing Together	-	-	-	-	-	-	54,510	(54,510)	-	-
Locality	-	-	9,180	-	9,180	-	(1,326)	(7,854)	-	-
	58,343	-	65,366	(43,525)	80,184	-	108,625	(120,446)	-	68,363

Grants have been received for projects as described in the title of the funds.

Group Activities was funded by National Lottery fund for disadvantaged adults.

Creative Communities was funded by GIVEBRADFORD 2025 through Leeds Community Foundation.

Habit Heroes from CBMDC.

Facilities for people with disabilities was funded by CBMDC.

Garden equipment was funded by the West Riding Masonic Community Funds.

Fixed asset fund represents the value of assets purchased with restricted funds, the expenditure represents the depreciation in the year.

Youth activities was funded by CBMDC for equipment to run candle making and cook and eat sessions.

Growing Together was funded by the National Lottery.

Locality funded professional fees, architecture, structural engineers and surveyors. The full grant was underspent at the project end, the surplus being returned to the funder.

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

14 Funds	Balance at	Incoming	Resources	Transfers	Balance at	Incoming	Resources	Transfers	Balance at	
	1 April 2023	resources	expended	£	1 April 2024	resources	expended	£	31 March 2025	
	£	£	£	£	£	£	£	£	£	
Restricted funds	58,343	65,366	(43,525)	-	80,184	108,625	(120,446)	-	68,363	
Unrestricted funds	30,937	83,915	(110,016)	-	4,836	84,184	(56,748)	-	32,272	
	89,280	149,281	(153,541)	-	85,020	192,809	(177,194)	-	100,635	
<b>15 Analysis of net assets between funds</b>										
			<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
Fund balances at 31 March 2025 are represented by:			<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
Tangible assets			£	£	£	£	£	£	£	£
Current assets/(liabilities)										
			-	-	36,273	-	-	-	45,808	45,808
			32,272	-	64,362	4,836	-	-	34,376	39,212
			32,272	-	100,635	4,836	-	-	80,184	85,020

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**

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**16 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	73,150	79,390
	<u>73,150</u>	<u>79,390</u>

During the year a payment of £nil was paid to Mr Fred Dockerill for the purchase of jars of honey (2024 £100). Mr Fred Dockerill was a trustees of Bradford Organics Services Ltd.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

England & Wales - Charity number 1188290

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# Accounts

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**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Company Registration No. 05042246 (England and Wales)**

**Charity Registration No. 1188290**

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr N Hussain Mrs J Hulse Mr F Dockerill Mrs T Isherwood Mr W Ahmed Mr A Holdsworth Mr P Bland	Appointed 6 February 2024 Appointed 16 August 2024
<b>Secretary</b>	Ms J White	
<b>Charity number</b>	1188290	
<b>Company number</b>	05042246	
<b>Principal address</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD	
<b>Registered office</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD	
<b>Independent examiner</b>	Alison Whalley FCA Azets Audit Services Ltd Carlton House Bradford BD1 4NS	
<b>Bankers</b>	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

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# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 19

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# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees present their report and financial statements for the year ended 31 March 2024.

Bradford Organic Communities Services Ltd is also referred to as BOCS Ltd.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The charity's objects are the protection and preservation of the environment for the public benefit by:

- The promotion of waste reduction, reuse, reclamation, recycling, use of recycled products.
- Partaking in national and community schemes and projects for recycling and reusing materials, components and resources.

BOCS Ltd supports communities in need and delivers services of environmental and social benefit including re use and recycle activities. All activities encourage volunteering and skill development aiming to improve health and wellbeing for all ages.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The financial year 2023 – 2024 has been a very busy and challenging year. We started the year with the purchase of a new small van through funds from the Clean Air Zone Programme which was excellent for us. This enables us to sell our existing vehicle which no longer reached the high standards required for the Bradford Clean Air Zone.

Throughout the year BOCS has had a very strong team with skilled volunteers contributing high levels of time every week and we are very grateful for this. We continue to deliver three main programmes from two sites and this model suits us very well.

Bradford Community Repaint is delivered in Manningham from Carlisle Business Centre and remains very popular with good levels of customers all year. We have been affected by the council's decision to close three of the Household Waste Recycling Centres (HWRC) that house a paint bin. This has led to a reduction in amount of paint collected compared to previous years and a reduction in income.

We have implemented improvements to Wibsey Community Gardens over the year and it is looking very good. There are strong plants sales of both edible and flowering plants. There have been good crops of fruit, salads, vegetables, herbs and also honey. We have a number of groups attending the Gardens each week benefiting from the calm environment and links to nature through time outdoors gardening. We have been supported by both local and national funding schemes enabling project delivery encouraging many people to get active at the Gardens and we thank all our funding bodies. We have had high levels of corporate groups attending over the year delivering projects creating very good improvements.

Scrap Magic has done very well over the year with high levels of customers. We have delivered crafting sessions including groups making Christmas wreaths from willow grown on site. Our products were very popular at the local Christmas Fayre.

The Board has remained very strong and active with an increase in members. The Chair would like to thank all the team and the Board for their contributions over the year.

# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### **Fundraising**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

### **Financial review**

The income for the year amounted to £149,281 (2023 £174,883) with expenditure of £153,541 (2023 £174,394) resulting in a deficit of £4,260 (2023 income £489).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure (£44,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not yet been reached. The trustees are working to develop funding to meet this target.

The reserves are to be spent in an emergency and only with the full agreement of all Board members.

The unrestricted, undesignated funds held at the year end amounted to £4,836 (2023 £30,937).

### **Risks**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### Structure, governance and management

The charity is a company limited by guarantee registered in England and Wales on 12 February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Hussain

Mrs J Hulse

Mr F Dockerill

Mrs T Isherwood

Miss A Leary

(Resigned 15 March 2024)

Mr WAhmed

Mr P Bland

(Appointed 16 August 2024)

Mr A Holdsworth

(Appointed 6 February 2024)

If the Board agrees that it requires additional trustees then this opportunity would be advertised with a specification provided detailing BOCS activities and any particular skills that are being sought. If there are a number of applicants then an interview process would be held with existing Board members. A recommendation would then be made to the full Board. Trustees are encouraged to take advantage of the training provided in the district.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance is included in the insurance costs.

The charity's decisions are made by the Management Committee with day to day running being the responsibility of the Chief Executive Officer supported by the Operations Manager.

This report is prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

*Naveed Hussain*

Mr N Hussain

Trustee

Dated: 17 December 2024

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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I report to the trustees on my examination of the financial statements of Bradford Organic Communities Service Ltd (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

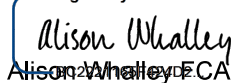
#### Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Signed by:



Alison Whalley FCA

Azets Audit Services Ltd

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 17 December 2024

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>						
Donations and legacies	2	7,610	65,366	72,976	2,012	89,982
Charitable activities	3	76,305	-	76,305	82,613	84,901
<b>Total income</b>		<b>83,915</b>	<b>65,366</b>	<b>149,281</b>	<b>84,625</b>	<b>174,883</b>
<b>Expenditure on:</b>						
Charitable activities	4	110,016	43,525	153,541	75,779	174,394
Gross transfers between funds		-	-	-	(41,981)	41,981
<b>Net (expenditure)/income for the year/</b>						
<b>Net movement in funds</b>		<b>(26,101)</b>	<b>21,841</b>	<b>(4,260)</b>	<b>(33,135)</b>	<b>489</b>
Fund balances at 1 April 2023		30,937	58,343	89,280	24,719	88,791
<b>Fund balances at 31 March 2024</b>		<b>4,836</b>	<b>80,184</b>	<b>85,020</b>	<b>58,343</b>	<b>89,280</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		45,808		55,343
<b>Current assets</b>					
Stocks	10	1,800		1,500	
Debtors	11	6,442		8,846	
Cash at bank and in hand		35,104		27,887	
			43,346		38,233
<b>Creditors: amounts falling due within one year</b>	12	(4,134)		(4,296)	
Net current assets			39,212		33,937
<b>Total assets less current liabilities</b>			85,020		89,280
<b>Income funds</b>					
Restricted funds	13		80,184		58,343
Unrestricted funds			4,836		30,937
			85,020		89,280

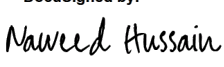
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 December 2024

DocuSigned by:  
  
 A1A321F20485444...  
 Mr N Hussain  
 Trustee

Company registration number 05042246

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Bradford Organic Communities Service Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford, BD8 8BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees have considered and adjusted budgets to ensure financial viability through the cost of living crisis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### 1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute 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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	1,650	-	1,650	1,012	-	1,012
Listed below	5,960	65,366	71,326	1,000	87,970	88,970
	<u>7,610</u>	<u>65,366</u>	<u>72,976</u>	<u>2,012</u>	<u>87,970</u>	<u>89,982</u>
<b>Grants receivable for core activities</b>						
CBMDC	2,600	19,949	22,549	-	-	-
Groundworks	-	-	-	-	375	375
The Power to Change	-	-	-	-	18,000	18,000
Locality	-	9,180	9,180	-	-	-
Anchor	1,760	-	1,760	-	5,000	5,000
CBMDC Capital Funding	-	25,196	25,196	-	12,070	12,070
Marks and Spencer	-	-	-	1,000	-	1,000
European Social Funds	-	-	-	-	20,868	20,868
National Lottery Community Fund	-	9,793	9,793	-	25,000	25,000
Co op Local Communities Fund	-	-	-	-	2,157	2,157
Clean Air Zone	-	-	-	-	4,500	4,500
CBMDC Youth and Community Chest	-	348	348	-	-	-
National VCS Allisance	1,600	-	1,600	-	-	-
West Riding Masonic Community Funds	-	900	900	-	-	-
	<u>5,960</u>	<u>65,366</u>	<u>71,326</u>	<u>1,000</u>	<u>87,970</u>	<u>88,970</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Charitable activities

	2024 £	2023 £
Sales within charitable activities	56,219	51,331
Performance related grants	-	15,677
Recycling credits	20,086	17,893
	<u>76,305</u>	<u>84,901</u>
<b>Analysis by fund</b>		
Unrestricted funds	76,305	82,613
Restricted funds	-	2,288
	<u>76,305</u>	<u>84,901</u>
<b>Performance related grants</b>		
Bradford Metropolitan Council	-	15,677
	<u>-</u>	<u>15,677</u>

#### 4 Charitable activities

	2024 £	2023 £
Staff costs	115,446	132,612
Grant funded activities	3,409	3,806
Project costs	7,912	8,091
Van costs	2,169	3,232
Volunteer expenses	2,378	3,490
	<u>131,314</u>	<u>151,231</u>
Share of support costs (see note 5)	19,035	20,259
Share of governance costs (see note 5)	3,192	2,904
	<u>153,541</u>	<u>174,394</u>
<b>Analysis by fund</b>		
Unrestricted funds	110,016	75,779
Restricted funds	43,525	98,615
	<u>153,541</u>	<u>174,394</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	8,461	-	8,461	8,453	-	8,453
Rent	4,282	-	4,282	3,798	-	3,798
Rates	345	-	345	144	-	144
Power, light and heat	2,488	-	2,488	4,152	-	4,152
Premises insurance	2,719	-	2,719	2,507	-	2,507
Office costs	119	-	119	129	-	129
Telephone	621	-	621	557	-	557
Sundry	-	-	-	470	-	470
Training	-	-	-	49	-	49
Independent examination	-	3,192	3,192	-	2,904	2,904
	<u>19,035</u>	<u>3,192</u>	<u>22,227</u>	<u>20,259</u>	<u>2,904</u>	<u>23,163</u>
Analysed between						
Charitable activities	<u>19,035</u>	<u>3,192</u>	<u>22,227</u>	<u>20,259</u>	<u>2,904</u>	<u>23,163</u>

All support costs are allocated to the sole charitable activity.

Governance costs includes payments to the Independent Examiner of £3,192 (2023- £2,904) for examination fees.

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

Travel expenses were paid to nil trustees amounting to £nil during the year (2023 £nil).

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	6	8
	<u>6</u>	<u>8</u>

##### Employment costs

	2024 £	2023 £
Wages and salaries	109,173	124,565
Social security costs	3,347	4,849
Other pension costs	2,926	3,198
	<u>115,446</u>	<u>132,612</u>

There were no employees whose annual remuneration was £60,000 or more (2023 none).

#### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2023	48,751	2,860	21,640	73,251
Disposals	-	-	(1,200)	(1,200)
	<u>48,751</u>	<u>2,860</u>	<u>20,440</u>	<u>72,051</u>
At 31 March 2024	48,751	2,860	20,440	72,051
<b>Depreciation and impairment</b>				
At 1 April 2023	8,448	1,008	8,452	17,908
Depreciation charged in the year	4,875	572	4,088	9,535
Transfer to held for sale	-	-	(1,200)	(1,200)
	<u>13,323</u>	<u>1,580</u>	<u>11,340</u>	<u>26,243</u>
At 31 March 2024	13,323	1,580	11,340	26,243
<b>Carrying amount</b>				
At 31 March 2024	<u>35,428</u>	<u>1,280</u>	<u>9,100</u>	<u>45,808</u>
At 31 March 2023	<u>40,303</u>	<u>1,852</u>	<u>13,188</u>	<u>55,343</u>

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**


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<b>10</b>	<b>Stocks</b>	<b>2024</b>	<b>2023</b>
		£	£
	Raw materials and consumables	1,800	1,500
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year:</b>	£	£
	Trade debtors	3,349	2,457
	Prepayments and accrued income	3,093	6,389
		<u>          </u>	<u>          </u>
		6,442	8,846
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Trade creditors	-	1,392
	Accruals	4,134	2,904
		<u>          </u>	<u>          </u>
		4,134	4,296
		<u>          </u>	<u>          </u>

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022		Movement in funds		Transfers		Balance at 1 April 2023		Movement in funds		Balance at 31 March 2024	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
CBMDC	-	-	2,288	(2,288)	-	-	-	-	-	-	-	-
Group Activities	-	-	25,000	(25,000)	-	-	-	-	9,793	(9,793)	-	-
Lets Get Growing	-	-	20,868	(20,868)	-	-	-	-	-	-	-	-
Resilience	-	-	10,000	(10,000)	-	-	-	-	-	-	-	-
PTC Leading the Way Leadership Programme	-	-	8,000	(5,000)	-	3,000	-	-	-	(3,000)	-	-
Habitat Heroes	-	-	9,047	(9,047)	-	-	-	-	19,949	(19,949)	-	-
Facilities for People with Disabilities	-	-	-	-	-	-	-	-	25,196	-	-	25,196
Connecting Communities	-	-	5,000	(5,000)	-	-	-	-	-	-	-	-
Garden Equipment	-	-	-	-	-	-	-	-	900	(900)	-	-
Fixed Assets	17,315	-	4,500	(8,453)	41,981	55,343	-	-	-	(9,535)	-	45,808
LCF Give Bradford	7,404	-	-	(7,404)	-	-	-	-	-	-	-	-
Youth Activities	-	-	-	-	-	-	-	-	348	(348)	-	-
CBMDC Buildings	-	-	2,700	(2,700)	-	-	-	-	-	-	-	-
Locality	-	-	-	-	-	-	-	-	9,180	-	-	9,180
Co op Community Project	-	-	2,157	(2,157)	-	-	-	-	-	-	-	-
Tesco Fruit for Life	-	-	375	(375)	-	-	-	-	-	-	-	-
CBMDC Youth Equipment and Community	-	-	323	(323)	-	-	-	-	-	-	-	-
	24,719	90,258	90,258	(98,615)	41,981	58,343	65,366	(43,525)	80,184			

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**13 Restricted funds (Continued)**

Grants have been received for projects as described in the title of the funds.  
 Group Activities was funded by National Lottery fund for disadvantaged adults.  
 Habit Heroes was funded by CBMDC.  
 Facilities for people with disabilities was funded by CBMDC.  
 Garden equipment was funded by the West Riding Masonic Community Funds.  
 Youth activities was funded by CBMDC for equipment to run candle making and cook and eat sessions.  
 Locality funded professional fees, architecture, structural engineers and surveyors.  
 Fixed asset fund represents the value of assets purchased with restricted funds, the expenditure represents the depreciation in the year.

**Prior year:-**

Grants have been received for projects as described in the title of the funds.  
 The National Lottery funded the group activities.  
 Lets Get Growing was funded by ESF Community Grants  
 Resilience Community was funded by The Power to Change.  
 The Leading the Way Leadership Programme was funded by The Power to Change.  
 Habitat Heroes was funded by Bradford Metropolitan Council to deliver nature and craft activities to young children aged 4 -11.  
 Connecting Communities was funded by Arla Anchor.  
 Community building grant was given by Bradford Metropolitan District Council.  
 Co op funded the community project through its members.  
 Fruit for Life was funded by Tesco Community Grants.  
 Youth equipment was funded by CBMDC Community Chest grants.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Movement in funds Incoming resources	Balance at 31 March 2024
	£	£	£	£	£
Fixed asset fund	90	(90)	-	-	-
	<u>90</u>	<u>(90)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>90</u></u>	<u><u>(90)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

A transfer has been made in the prior year to show the value of the fixed assets held.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

15 Funds	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £	
Restricted funds	24,719	90,258	(98,615)	41,981	58,343	65,366	(43,525)	-	80,184	
Designated funds	90	-	-	(90)	-	-	-	-	-	
Unrestricted funds	63,982	84,625	(75,779)	(41,891)	30,937	83,915	(110,016)	-	4,836	
	88,791	174,883	(174,394)	-	89,280	149,281	(153,541)	-	85,020	
<b>16 Analysis of net assets between funds</b>										
			<b>Unrestricted funds 2024</b>	<b>Designated funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	<b>Unrestricted funds 2023</b>	<b>Designated funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>
Fund balances at 31 March 2024 are represented by:			£	£	£	£	£	£	£	£
Tangible assets			-	-	45,808	45,808	-	-	55,343	55,343
Current assets/(liabilities)			4,836	-	34,376	39,212	30,937	-	3,000	33,937
			4,836	-	80,184	85,020	30,937	-	58,343	89,280

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024***

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**17 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	79,390	83,507
	<u>          </u>	<u>          </u>

During the year a payment of £100 was paid to Mr Fred Dockerill for the purchase of jars of honey (2023 £100). Mr Fred Dockerill is a trustess of Bradford Organics Services Ltd.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

England & Wales - Charity number 1188290

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# Accounts

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**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Company Registration No. 05042246 (England and Wales)**

**Charity Registration No. 1188290**

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr N Hussain Mrs J Hulse Mr F Dockerill Mrs T Isherwood Miss A Leary Mr W Ahmed	Appointed 31 May 2022 Appointed 29 April 2022
<b>Secretary</b>	Ms J White	
<b>Charity number</b>	1188290	
<b>Company number</b>	05042246	
<b>Principal address</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD	
<b>Registered office</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD	
<b>Independent examiner</b>	Alison Whalley FCA Azets Audit Services Ltd Carlton House Bradford BD1 4NS	
<b>Bankers</b>	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

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# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report and financial statements for the year ended 31 March 2023.

Bradford Organic Communities Services Ltd is also referred to as BOCS Ltd.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives and activities**

The charity's objects are the protection and preservation of the environment for the public benefit by:

- The promotion of waste reduction, reuse, reclamation, recycling, use of recycled products.
- Partaking in national and community schemes and projects for recycling and reusing materials, components and resources.

BOCS Ltd supports communities in need and delivers services of environmental and social benefit including re use and recycle activities. All activities encourage volunteering and skill development aiming to improve health and wellbeing for all ages.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

BOCS has found the year 2022 – 2023 a very busy and challenging year with a lot of good projects delivered. The start of the financial year saw the winding down of COVID related services and a relaxation of the strict guidance leading to an increase in confidence in attending groups and in volunteering. The Kickstart project drew to an end very early in the financial year. This had been an excellent project for BOCS with fourteen young people employed 30 hours per week for six months as part of the project. We will very much miss the input from these young people and would take this opportunity to thank all of them for their hard work and for their contribution.

BOCS has been able to purchase equipment for both Wibsey and RePaint throughout the year. BOCS has invested in shelving and work clothes for RePaint which has improved the site appearance and will hopefully help to improve sales. BOCS has invested in improvements to the potting shed at Wibsey for storage of items for Scrap Magic, for irrigation in tunnels one and two and a hot propagator and hanging tables for seedlings. A new path has been built at Wibsey connecting the existing concrete paths towards the bottom of the fruit bays and a new shed has been installed to store bee equipment close to the apiary. The Forest school area has been developed and is amazing. This has been used in partnership with local primary schools and with the literacy trust to provide sessions for local young people. BOCS has installed 'Buggingham Palace' a new large insect hotel in the forest schools area which has been a great hit with the young people fascinated by all the different insects. BOCS has advertised on Neighbourly and has held regular corporate days at both Wisbey and RePaint. These days bring an eager team very excited to make a difference in their scheduled volunteer days. After the teams have attended there is always a strong impact and we hope to continue these days. BOCS has delivered chutney and jam making sessions. Wreath making sessions at Wibsey and also marmalade making sessions. These have been a great hit locally with people enjoying developing these skills.

BOCS has had some success with applications for grant funding and has successfully delivered a number of projects with our team of staff, volunteers and Board members. The team bring a strong mix of skills and experience and we thank everyone for their contribution delivering what is a complex mix of services and opportunities. The overall aim of reuse, renew and recycle leads the team approach and we aim to improve health and wellbeing for everyone attending our sites. BOCS looks forward to the next year and to continuing our offer.

# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

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### **Fundraising**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

### **Financial review**

The income for the year amounted to £174,883 (2022 £219,321) with expenditure of £174,394 (2022 £243,020) resulting in a income of £489 (2022 deficit £23,699).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure (£44,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not yet been reached. The trustees are working to develop funding to meet this target.

The reserves are to be spent in an emergency and only with the full agreement of all Board members.

The unrestricted, undesignated funds held at the year end amounted to £30,937 (2022 £63,982).

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BOCS have recognised the challenge of delivering services following the Covid 19 crisis. All our activity has been risk assessed to ensure that we are operating in a safe way for our team of staff and volunteers and for people accessing our services. BOCS has reviewed the draft budget for the year and adjusted this to ensure financial viability.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### Structure, governance and management

The charity is a company limited by guarantee registered in England and Wales on 12 February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Hussain

Mrs J Hulse

Mr F Dockerill

Mrs T Isherwood

Miss A Leary

(Appointed 31 May 2022)

Mr W Ahmed

(Appointed 29 April 2022)

If the Board agrees that it requires additional trustees then this opportunity would be advertised with a specification provided detailing BOCS activities and any particular skills that are being sought. If there are a number of applicants then an interview process would be held with existing Board members. A recommendation would then be made to the full Board. Trustees are encouraged to take advantage of the training provided in the district.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance is included in the insurance costs.

The charities decisions are made by the Management Committee with day to day running being the responsibility of the Chief Executive Officer supported by the Operations Manager.

This report is prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

Mr N Hussain

Mr N Hussain

Trustee

Dated: 15 November 2023

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRADFORD ORGANIC COMMUNITIES SERVICE LTD

---

I report to the trustees on my examination of the financial statements of Bradford Organic Communities Service Ltd (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

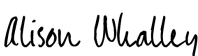
#### Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Alison Whalley FCA  
Azets Audit Services Ltd

DocuSigned by:  
  
BC2221165F424D2...

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 15 November 2023

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	2	2,012	87,970	89,982	22,300	84,649	106,949
Charitable activities	3	82,613	2,288	84,901	112,372	-	112,372
<b>Total income</b>		<b>84,625</b>	<b>90,258</b>	<b>174,883</b>	<b>134,672</b>	<b>84,649</b>	<b>219,321</b>
<b>Expenditure on:</b>							
Charitable activities	4	75,779	98,615	174,394	100,970	142,050	243,020
<b>Net incoming/ (outgoing) resources before transfers</b>		<b>8,846</b>	<b>(8,357)</b>	<b>489</b>	<b>33,702</b>	<b>(57,401)</b>	<b>(23,699)</b>
Gross transfers between funds		(41,981)	41,981	-	(699)	699	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(33,135)</b>	<b>33,624</b>	<b>489</b>	<b>33,003</b>	<b>(56,702)</b>	<b>(23,699)</b>
Fund balances at 1 April 2022		64,072	24,719	88,791	31,069	81,421	112,490
<b>Fund balances at 31 March 2023</b>		<b>30,937</b>	<b>58,343</b>	<b>89,280</b>	<b>64,072</b>	<b>24,719</b>	<b>88,791</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		55,343		58,374
<b>Current assets</b>					
Stocks	10	1,500		1,200	
Debtors	11	8,846		1,896	
Cash at bank and in hand		27,887		29,961	
			38,233		33,057
<b>Creditors: amounts falling due within one year</b>	12	(4,296)		(2,640)	
Net current assets			33,937		30,417
<b>Total assets less current liabilities</b>			89,280		88,791
<b>Income funds</b>					
Restricted funds	13		58,343		24,719
<u>Unrestricted funds</u>					
Designated funds	14	-		90	
General unrestricted funds		30,937		63,982	
			30,937		64,072
			89,280		88,791

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 November 2023

DocuSigned by:

Mr N Hussain

A1A321F20485444...  
Mr N Hussain

**Trustee**

**Company registration number 05042246**

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Bradford Organic Communities Service Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford, BD8 8BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees have considered and adjusted budgets to ensure financial viability through the cost of living crisis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies (Continued)

##### 1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute 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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	1,012	-	1,012	1,000	-	1,000
Listed below	1,000	87,970	88,970	21,000	84,649	105,649
Donated goods and services	-	-	-	300	-	300
	<u>2,012</u>	<u>87,970</u>	<u>89,982</u>	<u>22,300</u>	<u>84,649</u>	<u>106,949</u>
<b>Grants receivable for core activities</b>						
Bradford Metropolitan District Council Kickstart	-	-	-	21,000	-	21,000
Groundworks	-	375	375	-	1,125	1,125
The Power to Change	-	18,000	18,000	-	25,952	25,952
Leeds Community Foundation	-	-	-	-	10,000	10,000
Anchor	-	5,000	5,000	-	-	-
Bradford Metropolitan District Council	-	12,070	12,070	-	30,624	30,624
Marks and Spencer	1,000	-	1,000	-	-	-
European Social Funds	-	20,868	20,868	-	15,948	15,948
National Lottery Community Fund	-	25,000	25,000	-	-	-
Co op Local Communities Fund	-	2,157	2,157	-	-	-
Virgin Media O2 Together Fund	-	-	-	-	1,000	1,000
Clean Air Zone	-	4,500	4,500	-	-	-
	<u>1,000</u>	<u>87,970</u>	<u>88,970</u>	<u>21,000</u>	<u>84,649</u>	<u>105,649</u>

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****3 Charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sales within charitable activities	51,331	37,014
Performance related grants	15,677	51,630
Recycling credits	17,893	20,172
Charitable rental income	-	3,556
	<u>84,901</u>	<u>112,372</u>
	<u>84,901</u>	<u>112,372</u>
Analysis by fund		
Unrestricted funds	82,613	112,372
Restricted funds	2,288	-
	<u>84,901</u>	<u>112,372</u>
	<u>84,901</u>	<u>112,372</u>
<b>Performance related grants</b>		
Bradford Metropolitan Council	15,677	51,630
	<u>15,677</u>	<u>51,630</u>
	<u>15,677</u>	<u>51,630</u>

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****4 Charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	132,612	179,960
Grant funded activities	3,806	11,499
Project costs	8,091	16,015
Van costs	3,232	4,215
Volunteer expenses	3,490	4,613
	<u>151,231</u>	<u>216,302</u>
Share of support costs (see note 5)	20,259	24,078
Share of governance costs (see note 5)	2,904	2,640
	<u>174,394</u>	<u>243,020</u>
<b>Analysis by fund</b>		
Unrestricted funds	75,779	100,970
Restricted funds	98,615	142,050
	<u>174,394</u>	<u>243,020</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	8,453	-	8,453	7,191	-	7,191
Rent	3,798	-	3,798	4,115	-	4,115
Rates	144	-	144	280	-	280
Power, light and heat	4,152	-	4,152	1,740	-	1,740
Premises insurance	2,507	-	2,507	2,818	-	2,818
Repairs and renewals	-	-	-	5,226	-	5,226
Office costs	129	-	129	443	-	443
Telephone	557	-	557	491	-	491
Sundry	470	-	470	1,774	-	1,774
Training	49	-	49	-	-	-
Independent examination	-	2,904	2,904	-	2,640	2,640
	<u>20,259</u>	<u>2,904</u>	<u>23,163</u>	<u>24,078</u>	<u>2,640</u>	<u>26,718</u>
Analysed between						
Charitable activities	<u>20,259</u>	<u>2,904</u>	<u>23,163</u>	<u>24,078</u>	<u>2,640</u>	<u>26,718</u>

All support costs are allocated to the sole charitable activity.

Governance costs includes payments to the Independent Examiners of £2,904 (2022- £2,640) for examination fees.

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

Travel expenses were paid to nil trustees amounting to £nil during the year (2022 £nil).

Payments were made to Fred Dockerill who is a trustee of Bradford Organic Communities Service Limited amounting to £100 for honey jars/kit (2022 £482).

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	8	13
	<u>8</u>	<u>13</u>

##### Employment costs

	2023 £	2022 £
Wages and salaries	124,565	170,513
Social security costs	4,849	6,184
Other pension costs	3,198	3,263
	<u>132,612</u>	<u>179,960</u>

There were no employees whose annual remuneration was £60,000 or more (2021 none).

#### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2022	48,751	2,338	16,740	67,829
Additions	-	522	4,900	5,422
	<u>48,751</u>	<u>2,860</u>	<u>21,640</u>	<u>73,251</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	3,573	628	5,254	9,455
Depreciation charged in the year	4,875	380	3,198	8,453
	<u>8,448</u>	<u>1,008</u>	<u>8,452</u>	<u>17,908</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>40,303</u>	<u>1,852</u>	<u>13,188</u>	<u>55,343</u>
At 31 March 2022	<u>45,178</u>	<u>1,710</u>	<u>11,486</u>	<u>58,374</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

<b>10</b>	<b>Stocks</b>	<b>2023</b>	<b>2022</b>
		£	£
	Raw materials and consumables	1,500	1,200
		=====	=====
<b>11</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>Amounts falling due within one year:</b>	£	£
	Trade debtors	2,457	1,472
	Prepayments and accrued income	6,389	424
		=====	=====
		8,846	1,896
		=====	=====
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Trade creditors	1,392	-
	Accruals	2,904	2,640
		=====	=====
		4,296	2,640
		=====	=====

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£	£
Bradford Metropolitan District Council	-	16,605	-	(16,605)	-	-	2,288	(2,288)	-	-	-
National Lottery	-	-	-	-	-	-	25,000	(25,000)	-	-	-
Lets Get Growing	-	-	-	-	-	-	20,868	(20,868)	-	-	-
Resilience	-	-	-	-	-	-	10,000	(10,000)	-	-	-
PTC Leading the Way Leadership Programme	-	-	-	-	-	-	8,000	(5,000)	-	-	3,000
CBMDC Habit Heroes	-	9,047	-	(9,047)	-	-	9,047	(9,047)	-	-	-
Skills for Employment	-	17,073	-	(17,073)	-	-	-	-	-	-	-
Connecting Communities	-	-	-	-	-	-	5,000	(5,000)	-	-	-
Wibsey Site	59,269	25,952	-	(85,221)	-	-	-	-	-	-	-
Fixed Assets	20,642	-	-	(4,026)	699	17,315	4,500	(8,453)	41,981	-	55,343
LCF Give Bradford	-	10,000	-	(2,596)	-	7,404	-	(7,404)	-	-	-
Jam It	-	4,972	-	(4,972)	-	-	-	-	-	-	-
CBMDC Buildings	-	-	-	-	-	-	2,700	(2,700)	-	-	-
Wellbeing	1,110	-	-	(1,110)	-	-	-	-	-	-	-
Walking Group	400	-	-	(400)	-	-	-	-	-	-	-
Co op Community Project	-	-	-	-	-	-	2,157	(2,157)	-	-	-
Thank You Day	-	1,000	-	(1,000)	-	-	-	-	-	-	-
Tesco Fruit for Life	-	-	-	-	-	-	375	(375)	-	-	-
CBMDC Youth Equipment and Community	-	-	-	-	-	-	323	(323)	-	-	-
	81,421	84,649	84,649	(142,050)	699	24,719	90,258	(98,615)	41,981	58,343	

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Restricted funds

(Continued)

Grants have been received for projects as described in the title of the funds.

Bradford Metropolitan District Council funded support schemes, climate change and cleaner streets.

The National Lottery funded the Resonance programme

Lets Get Growing was funded by ESF Community Grants

Resilience Community was funded by The Power to Change.

The Leading the Way Leadership Programme was funded by The Power to Change.

Habitat Heroes was funded by Bradford Metropolitan Council to deliver nature and craft activities to young children aged 4 -11.

Skills for Employment was funded by European Social Fund Community Grants, for activities supporting adults aged 18+ towards skill development and employment.

Connecting Communities was funded by Arla Anchor.

Development support for Wibsey Site was funded by Power to Change. £15,540 has been spent on a vehicle and is shown in the fixed assets. The rest of the grant was spent on the Wibsey site for kitchen refurbishment and salary costs.

The Fixed Asset funds represents purchases from restricted funds, less depreciation. The fixed assets have been purchased from grants from Community EST, Power to Change and the National Lottery. Income in the year was accrued from Clean Air Zone for the purchase of a vehicle.

Community building grant was given by Bradford Metropolitan District Council.

Jam It was funded by National Lottery Community Fund SESF for the improvement for Wibsey gardens, external beds, composting system, canteen and salary costs. £4,856 has been sent of a portacabin on the site and shows in the fixed asset fund.

Wellbeing grant was funded by Bradford Metropolitan Council and CNET to deliver 6 months of wellbeing gardening sessions to adults.

The walking group was funded by Bradford Metropolitan Council to deliver 8 weeks of walking wellbeing groups to adults in the BD6 and BD7 areas.

Wibsey Community Gardens was funded by Bradford Metropolitan Council.

Thank You Day was funded by Virgin Media O2 Together Fund to promote community belonging and togetherness and inspiring positive action to protect nature and the local environment.

Fruit for Life was funded by Tesco Community Grants.

Youth equipment was funded by Bradford Metropolitan Council Community Chest grants.

Transfers have been posted to show the net book value of the restricted fixed assets.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****14 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Fixed asset fund	330	(240)	90	(90)	-
	<u>330</u>	<u>(240)</u>	<u>90</u>	<u>(90)</u>	<u>-</u>
	<u><u>330</u></u>	<u><u>(240)</u></u>	<u><u>90</u></u>	<u><u>(90)</u></u>	<u><u>-</u></u>

A transfer has been made in the year to show the value of the fixed assets held.

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

15 Funds	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £	
Restricted funds	81,421	84,649	(142,050)	699	24,719	90,258	(98,615)	41,981	58,343	
Designated funds	330	-	-	(240)	90	-	-	(90)	-	
Unrestricted funds	30,739	134,672	(100,970)	(459)	63,982	84,625	(75,779)	(41,891)	30,937	
	112,490	219,321	(243,020)	-	88,791	174,883	(174,394)	-	89,280	
<b>16 Analysis of net assets between funds</b>										
			<b>Unrestricted funds 2023</b>	<b>Designated funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>	<b>Unrestricted funds 2022</b>	<b>Designated funds 2022</b>	<b>Restricted funds 2022</b>	<b>Total 2022</b>
Fund balances at 31 March 2023 are represented by:			£	£	£	£	£	£	£	£
Tangible assets			-	-	55,343	55,343	40,969	90	17,315	58,374
Current assets/(liabilities)			30,937	-	3,000	33,937	23,013	-	7,404	30,417
			30,937	-	58,343	89,280	63,982	90	24,719	88,791

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2023***

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**17 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	83,507	79,869
	<u>          </u>	<u>          </u>

There were no disclosable related party transactions during the year (2021 none).

During the year a payment of £100 was paid to Mr Fred Dockerill for the purchase of jars of honey. Mr Fred Dockerill is a trustess of Braford Organics Servies Ltd.

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

England & Wales - Charity number 1188290

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# Accounts

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**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Company Registration No. 05042246 (England and Wales)**

**Charity Registration No. 1188290**

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr N Hussain Mrs J Hulse Mr F Dockerill Mrs T Isherwood Miss A Leary Mr W Ahmed	Appointed 31 May 2022 Appointed 29 April 2022
<b>Secretary</b>	Ms J White	
<b>Charity number</b>	1188290	
<b>Company number</b>	05042246	
<b>Principal address</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD	
<b>Registered office</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD	
<b>Independent examiner</b>	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Bradford BD1 4NS	
<b>Bankers</b>	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

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# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report and financial statements for the year ended 31 March 2022.

Bradford Organic Communities Services Ltd is also referred to as BOCS Ltd.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

### **Objectives and activities**

The charity's objects are the protection and preservation of the environment for the public benefit by:

- The promotion of waste reduction, reuse, reclamation, recycling, use of recycled products.
- Partaking in national and community schemes and projects for recycling and reusing materials, components and resources.

BOCS Ltd supports communities in need and delivers services of environmental and social benefit including re use and recycle activities. All activities encourage volunteering and skill development aiming to improve health and wellbeing for all ages.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The financial year from April 2021 to end March 2022 has been an incredibly complex and busy year for BOCS Ltd and thanks go to all the trustees, staff and volunteers who have contributed so generously to our successes throughout the year.

The year started with ongoing Covid concerns and an emphasis on maintaining high standards of safety as the Covid restrictions were eased. BOCS continues the appointment system at RePaint to ensure customer and volunteer safety however this did have an impact on level of sales and income.

Our work at Wibsey has included delivering gardening and walking projects for local people to address the isolation and loneliness people experienced with the Covid restrictions. These have been very popular projects with people staying on as volunteers at the end of the programmes.

BOCS are very excited to announce strong investment in Wibsey Community Gardens with the completion of the kitchen refurbishment, building a set of compost bays and building thirty external beds on a derelict part of the site.

The Power to Change funded business development project has been excellent and has contributed to skills development for staff and volunteers. All the team have completed a Health and Safety Executive Recognised First Aid at Work Level 3 Course. Two of the team have completed City and Guilds (NPTC) level 2 in Ground based Chainsaw Training. Senior Management and the Board have been supported to develop the Business Plan.

BOCS has been a delivery partner in the Bradford Kickstart programme. This has been a very interesting project with a high level of young people applying to take part. The young people, aged between 18 and 25, were employed for 25 hours a week for six months at BOCS Ltd. This gave valuable work experience as a training programme before moving forward to other employment or training opportunities. BOCS has hosted fourteen young people throughout the year shared between RePaint, Wibsey and Scrap Magic. This has been a great opportunity for young people to develop work-based skills after the difficulties of lockdown and BOCS has really benefitted from their enthusiasm and skills.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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BOCS held a community celebration day in August 2021 with funding from Virgin and this was very successful with around 275 people attending over the course of the day. BOCS were really pleased to be able to share the site with the local community after such long periods of lockdown and isolation.

BOCS have been very happy to be able to work with local primary schools as part of our CBMDC funded Habitat Heroes project. As the lockdown has eased BOCS have been able to deliver art, craft and nature activities for the children in the local primary schools.

BOCS were very pleased to be able to use the newly refurbished kitchen for seasonal preserving sessions with jam, marmalade and chutney making workshops. All were well attended from the local community and very much enjoyed

Thanks go to Yorkshire Wildlife Trust for their skill in planting the wild area at the top of the site and with clearing the pond.

Overall an excellent and busy year with a wide range of activities delivered for lots of different groups including children and young people. There has been high investment in the site and a visible difference which is very promising to see. Sales have been difficult however, overall, BOCS has managed financially very well.

#### **Fundraising**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

#### **Financial review**

The income for the year amounted to £219,321 (2021 £262,704) with expenditure of £243,020 (2021 £154,916) resulting in a deficit of £23,699 (2021 surplus £107,788).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure (£60,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not yet been reached. The trustees are working to develop funding to meet this target.

The reserves are to be spent in an emergency and only with the full agreement of all Board members.

The unrestricted, undesignated funds held at the year end amounted to £63,982 (2021 £30,739).

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BOCS have recognised the challenge of delivering services following the Covid 19 crisis. All our activity has been risk assessed to ensure that we are operating in a safe way for our team of staff and volunteers and for people accessing our services. BOCS has reviewed the draft budget for the year and adjusted this to ensure financial viability.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Structure, governance and management

The charity is a company limited by guarantee registered in England and Wales on 12 February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Hussain

Mrs J Hulse

Mrs J Anderson

(Resigned 4 March 2022)

Miss N Jovanovic

(Resigned 2 March 2022)

Mr F Dockerill

Mrs T Isherwood

Miss A Leary

(Appointed 31 May 2022)

Mr W Ahmed

(Appointed 29 April 2022)

If the Board agrees that it requires additional trustees then this opportunity would be advertised with a specification provided detailing BOCS activities and any particular skills that are being sought. If there are a number of applicants then an interview process would be held with existing Board members. A recommendation would then be made to the full Board. Trustees are encouraged to take advantage of the training provided in the district.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance is included in the insurance costs.

The charities decisions are made by the Management Committee with day to day running being the responsibility of the Chief Executive Officer supported by the Operations Manager.

This report is prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees.



Mr N Hussain

Trustee

Dated: 14 December 2022

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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I report to the trustees on my examination of the financial statements of Bradford Organic Communities Service Ltd (the charity) for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Alison Whalley FCA  
Naylor Wintersgill Limited

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 14 December 2022

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	2	22,300	84,649	106,949	36,935	160,011	196,946
Charitable activities	3	112,372	-	112,372	65,758	-	65,758
<b>Total income</b>		<b>134,672</b>	<b>84,649</b>	<b>219,321</b>	<b>102,693</b>	<b>160,011</b>	<b>262,704</b>
<b>Expenditure on:</b>							
Charitable activities	4	100,970	142,050	243,020	76,326	78,590	154,916
<b>Net incoming/ (outgoing) resources before transfers</b>		<b>33,702</b>	<b>(57,401)</b>	<b>(23,699)</b>	<b>26,367</b>	<b>81,421</b>	<b>107,788</b>
Gross transfers between funds		(699)	699	-	-	-	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>33,003</b>	<b>(56,702)</b>	<b>(23,699)</b>	<b>26,367</b>	<b>81,421</b>	<b>107,788</b>
Fund balances at 1 April 2021		31,069	81,421	112,490	4,702	-	4,702
<b>Fund balances at 31 March 2022</b>		<b>64,072</b>	<b>24,719</b>	<b>88,791</b>	<b>31,069</b>	<b>81,421</b>	<b>112,490</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		58,374		20,971
<b>Current assets</b>					
Stocks	9	1,200		1,250	
Debtors	10	1,896		38,638	
Cash at bank and in hand		29,961		61,757	
			33,057		101,645
<b>Creditors: amounts falling due within one year</b>	11	(2,640)		(10,126)	
Net current assets			30,417		91,519
<b>Total assets less current liabilities</b>			88,791		112,490
<b>Income funds</b>					
Restricted funds	13		24,719		81,421
<u>Unrestricted funds</u>					
Designated funds	14	90		330	
General unrestricted funds		63,982		30,739	
			64,072		31,069
			88,791		112,490

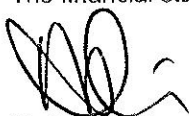
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 December 2022

  
Mr N Hussain  
Trustee

Company registration number 05042246

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Bradford Organic Communities Service Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford BD8 8BD Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford, BD8 8BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees have considered and adjusted budgets to ensure financial viability through the cost of living crisis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.5 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 are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute 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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	1,000	-	1,000	188	-	188
Listed below	21,000	84,649	105,649	36,747	160,011	196,758
Donated goods and services	300	-	300	-	-	-
	<u>22,300</u>	<u>84,649</u>	<u>106,949</u>	<u>36,935</u>	<u>160,011</u>	<u>196,946</u>
<b>Grants receivable for core activities</b>						
Bradford Metropolitan District Council	21,000	-	21,000	-	-	-
Groundworks	-	1,125	1,125	-	-	-
The Power to Change	-	25,952	25,952	19,400	87,369	106,769
Leeds Community Foundation	-	10,000	10,000	-	5,000	5,000
Bradford Metropolitan Council	-	30,624	30,624	10,000	14,712	24,712
HMRC	-	-	-	4,083	-	4,083
EST/ESFA Community grants	-	15,948	15,948	-	19,930	19,930
National Lottery	-	-	-	-	30,000	30,000
Co op	-	-	-	3,264	-	3,264
Virgin Media O2 Together Fund	-	1,000	1,000	-	-	-
DFE Transforming Lives for Good	-	-	-	-	3,000	3,000
	<u>21,000</u>	<u>84,649</u>	<u>105,649</u>	<u>36,747</u>	<u>160,011</u>	<u>196,758</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	37,014	40,358
Performance related grants	51,630	-
Recycling credits	20,172	21,400
Charitable rental income	3,556	4,000
	<u>112,372</u>	<u>65,758</u>
<b>Performance related grants</b>		
Bradford Metropolitan Council	72,630	-
	<u>51,630</u>	<u>-</u>

### 4 Charitable activities

	2022	2021
	£	£
Staff costs	179,960	114,130
Grant funded activities	11,499	11,856
Project costs	16,015	7,901
Van costs	4,215	2,720
Volunteer expenses	4,613	5,277
	<u>216,302</u>	<u>141,884</u>
Share of support costs (see note 5)	24,078	10,632
Share of governance costs (see note 5)	2,640	2,400
	<u>243,020</u>	<u>154,916</u>
<b>Analysis by fund</b>		
Unrestricted funds	100,970	76,326
Restricted funds	142,050	78,590
	<u>243,020</u>	<u>154,916</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	7,191	-	7,191	1,634	-	1,634
Rent	4,115	-	4,115	3,774	-	3,774
Rates	280	-	280	761	-	761
Power, light and heat	1,740	-	1,740	1,629	-	1,629
Premises insurance	2,818	-	2,818	2,564	-	2,564
Repairs and renewals	5,226	-	5,226	-	-	-
Office costs	443	-	443	-	-	-
Telephone	491	-	491	270	-	270
Sundry	1,774	-	1,774	-	-	-
Independent examination	-	2,640	2,640	-	2,400	2,400
	<u>24,078</u>	<u>2,640</u>	<u>26,718</u>	<u>10,632</u>	<u>2,400</u>	<u>13,032</u>
Analysed between						
Charitable activities	<u>24,078</u>	<u>2,640</u>	<u>26,718</u>	<u>10,632</u>	<u>2,400</u>	<u>13,032</u>

All support costs are allocated to the sole charitable activity.

Governance costs includes payments to the Independent Examiners of £2,640 (2021- £2,400) for examination fees.

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

Travel expenses were paid to nil trustees amounting to £nil during the year (2021 £54, 1 trustee). Payments were made to Fred Dockerill who is a trustees of Bradford Organic Communities Service Limited amounting to £482 for goods (2021 £nil).

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	13	6
	<u>13</u>	<u>6</u>

##### Employment costs

	2022 £	2021 £
Wages and salaries	170,513	107,514
Social security costs	6,184	4,031
Other pension costs	3,263	2,585
	<u>179,960</u>	<u>114,130</u>

There were no employees whose annual remuneration was £60,000 or more (2021 none).

#### 8 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2021	4,856	1,639	16,740	23,235
Additions	43,895	699	-	44,594
	<u>48,751</u>	<u>2,338</u>	<u>16,740</u>	<u>67,829</u>
<b>Depreciation and impairment</b>				
At 1 April 2021	-	-	2,264	2,264
Depreciation charged in the year	3,573	628	2,990	7,191
	<u>3,573</u>	<u>628</u>	<u>5,254</u>	<u>9,455</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>45,178</u>	<u>1,710</u>	<u>11,486</u>	<u>58,374</u>
At 31 March 2021	<u>4,856</u>	<u>1,639</u>	<u>14,476</u>	<u>20,971</u>

#### 9 Stocks

	2022 £	2021 £
Raw materials and consumables	1,200	1,250
	<u>1,200</u>	<u>1,250</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	1,472	1,534
Prepayments and accrued income	424	37,104
	<u>1,896</u>	<u>38,638</u>

### 11 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		-	2,460
Deferred income	12	-	5,266
Accruals		2,640	2,400
		<u>2,640</u>	<u>10,126</u>

### 12 Deferred income

	2022	2021
	£	£
Rents in advance	-	3,556
Deferred grant income	-	1,710
	<u>-</u>	<u>5,266</u>

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
At 1 April 2021	(5,266)	(3,556)
Released in the year	(5,266)	(3,556)
Deferred in the year	-	5,266
	<u>-</u>	<u>5,266</u>
At 31 March 2022	-	5,266

Deferred income relates to rents in advance and grants where the conditions for recognition have not yet been met.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2022
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	£		
	£	£	£	£	£	£	£	£
Bradford Metropolitan District Council	-	-	-	16,605	(16,605)	-	-	-
Habitat Heroes	9,047	(9,047)	-	9,047	(9,047)	-	-	-
Healthy Holidays	5,000	(5,000)	-	-	-	-	-	-
Skills for Employment	18,291	(18,291)	-	17,073	(17,073)	-	-	-
Business Development	2,000	(2,000)	-	-	-	-	-	-
Wibsey Site	69,829	(10,560)	59,269	25,952	(85,221)	-	-	-
Fixed Assets	22,035	(1,393)	20,642	-	(4,026)	699	17,315	7,404
Give Bradford	-	-	-	10,000	(2,596)	-	-	-
Jam It	25,144	(25,144)	-	4,972	(4,972)	-	-	-
Holiday Activities and food	3,000	(3,000)	-	-	-	-	-	-
Wellbeing	2,000	(890)	1,110	-	(1,110)	-	-	-
Walking Group	965	(565)	400	-	(400)	-	-	-
Wibsey Community Gardens	2,700	(2,700)	-	-	-	-	-	-
Thank You Day	-	-	-	1,000	(1,000)	-	-	-
	160,011	(78,590)	81,421	84,649	(142,050)	699	24,719	

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 Restricted funds

(Continued)

Grants have been received for projects as described in the title of the funds.

Bradford Metropolitan District Council funded support schemes, climate change and cleaner streets.

Locality is the National VCSE Health and Wellbeing Alliance Steering Group.

Habitat Heroes was funded by Bradford Metropolitan Council to deliver nature and craft activities to young children aged 4 -11.

Healthy Holidays was funded by Give Bradford Community Foundation for holiday activities, nutrition activities for 4 -11 year olds.

Skills for Employment was funded by ESF/ESFA Community Grants, for activities supporting adults aged 18+ towards skill development and employment.

Business development was funded by Power to Change for business development support.

Development support for Wibsey Site was funded by Power to Change. £15,540 has been spent on a vehicle and is shown in the fixed assets. The rest of the grant was spent on the Wibsey site for kitchen refurbishment and salary costs.

The Fixed Asset funds represents purchases from restricted funds, less depreciation. The fixed assets have been purchased from grants from Community EST, Power to Change and the National Lottery.

Jam It was funded by National Lottery Community Fund SESF for the improvement for Wibsey gardens, external beds, composting system, canteen and salary costs. £4,856 has been sent of a portacabin on the site and shows in the fixed asset fund.

Holiday activities and food was funded by DfE Transforming Lives for Good and is a project for holiday activities and food programme for children aged 4-11 in Bradford South.

Wellbeing grant was funded by Bradford Metropolitan Council and CNET to deliver 6 months of wellbeing gardening sessions to adults.

The walking group was funded by Bradford Metropolitan Council to deliver 8 weeks of walking wellbeing groups to adults in the BD6 and BD7 areas.

Wibsey Community Gardens was funded by Bradford Metropolitan Council.

Thank You Day was funded by Virgin Media O2 Together Fund to promote community belonging and togetherness and inspiring positive action to protect nature and the local environment.

Transfers have been posted to show the purchase of restricted fixed assets purchased in the year.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Fixed asset fund	570	(240)	330	(240)	90
	<u>570</u>	<u>(240)</u>	<u>330</u>	<u>(240)</u>	<u>90</u>
	<u><u>570</u></u>	<u><u>(240)</u></u>	<u><u>330</u></u>	<u><u>(240)</u></u>	<u><u>90</u></u>

A transfer has been made in the year to show the value of the fixed assets held.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

15 Funds	Balance at	Incoming	Resources	Transfers	Balance at	Incoming	Resources	Transfers	Balance at
	1 April 2020	resources	expended	£	1 April 2021	resources	expended	£	31 March 2022
	£	£	£	£	£	£	£	£	£
Restricted funds	-	160,011	(78,590)	-	81,421	84,649	(142,050)	699	24,719
Designated funds	570	-	-	(240)	330	-	-	(240)	90
Unrestricted funds	4,132	102,693	(76,326)	240	30,739	134,672	(100,970)	(459)	63,982
	<u>4,702</u>	<u>262,704</u>	<u>(154,916)</u>	<u>-</u>	<u>112,490</u>	<u>219,321</u>	<u>(243,020)</u>	<u>-</u>	<u>88,791</u>
16 Analysis of net assets between funds									
			Unrestricted funds	Designated funds	Restricted funds	Total Unrestricted funds	Designated funds	Restricted funds	Total
			2022	2022	2022	2022	2021	2021	2021
			£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:									
Tangible assets			40,969	90	17,315	58,374	-	330	20,971
Current assets/(liabilities)			23,013	-	7,404	30,417	32,509	-	91,519
			<u>63,982</u>	<u>90</u>	<u>24,719</u>	<u>88,791</u>	<u>32,509</u>	<u>330</u>	<u>112,490</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 17 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	79,869	71,900

There were no disclosable related party transactions during the year (2021 none).

**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

England & Wales - Charity number 1188290

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# Accounts

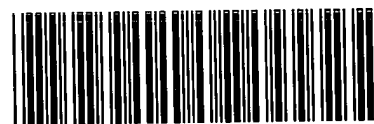
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**BRADFORD ORGANIC COMMUNITIES SERVICE LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Company Registration No. 05042246 (England and Wales)

Charity Registration No. 1188290

WEDNESDAY



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COMPANIES HOUSE

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr N Hussain Mrs J Hulse Mrs J Anderson Miss N Jovanovic (Appointed 28 May 2020) Mr F Dockerill (Appointed 27 January 2021) Mrs T Isherwood (Appointed 2 December 2020)
<b>Secretary</b>	Ms J White
<b>Charity number</b>	1188290
<b>Company number</b>	05042246
<b>Principal address</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD
<b>Registered office</b>	Unit 1a9 Carlisle Business Centre 60 Carlisle Road Manningham Bradford BD8 8BD
<b>Independent examiner</b>	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Bradford BD1 4NS
<b>Bankers</b>	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

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# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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Statement of financial activities	6
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# **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

Bradford Organic Communities Services Ltd is also referred to as BOCS Ltd.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

### **Objectives and activities**

The charity's objects are the protection and preservation of the environment for the public benefit by:

- The promotion of waste reduction, reuse, reclamation, recycling, use of recycled products.
- Partaking in national and community schemes and projects for recycling and reusing materials, components and resources.

BOCS Ltd supports communities in need and delivers services of environmental and social benefit including re use and recycle activities. All activities encourage volunteering and skill development aiming to improve health and wellbeing for all ages.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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##### **Achievements and performance**

The financial year 2020 – 21 has been a very busy and challenging year and our sincere thanks go to our team of Trustees, Staff and Volunteers who have worked ceaselessly all year to ensure our continued ongoing success.

At the start of the financial year we were very saddened to learn our committed and hardworking Trustee Paul Anderson had passed away from ill health. Paul had been a long serving trustee bringing his humour, experience and understanding to the Board and we will miss him.

At the start of the financial year England had just entered the first Covid 19 Lockdown and it was unclear what our position would be. All trading activity, all project activity and paint collections were stopped. Two of the staff were on Furlough with Jen and Karen working from Bradford Community Repaint. Three teams were set up to work on a rota system to ensure watering and maintenance could be safely continued at Wibsey Gardens.

We were able to re start paint collections from May 2020 and the staff returned to work ending their furloughs. We opened Repaint from May 2020 with on line sales and home delivery. We reopened Scrap Magic from June 2020 and set a stall up at the gates to the gardens for sale of herbs vegetables and fruit. All this impacted significantly on income from sales.

BOCS recognised how hard the local community were finding the Covid 19 restrictions with schools closed and their children at home. Working in partnership with Yorkshire Wildlife Trust we restructured our Holiday Hunger project and delivered three sets of a four week programme to children aged 5 – 11 delivering to their homes, 12 weeks in total. This was a very popular programme and we delivered an extra four weeks in the summer holidays.

Bradford had a local lockdown from the end of July 2020 that was extended into August 2020. We were able to delay the start of our project supporting adults into employment until July 2020 and we delayed the work on the Kitchen refurbishment project until the end of August 2020 to accommodate this.

It was really good to be able to start our projects given the very difficult environment with the COVID virus. We were successful in a bid to invest in Wibsey Gardens and were able to bring a previously derelict part of the site back into use with 30 newly built raised external beds and an on-site composting system. This has been an excellent improvement to the site and has further created volunteering opportunities for local residents.

BOCS has had a very mixed year for the team with many of our volunteers unable to work as they had underlying serious health conditions and were shielding. There have been staff and Board changes and our thanks go to everyone who left during the year. We welcome new members to the team with Natalie Jovanovic, Glen Cottell, Tracy Isherwood and Fred Dockerill joining the BOCS Trustees.

Although very much welcomed as a trustee Glen's time as a trustee was very brief as he resigned in the December due to changes to his employment, our very sincere thanks go to him for all his valued contributions.

BOCS has worked very hard during the year to make sure that we are providing the services needed by the local community and that we are investing in improvements in the Wibsey Gardens site. BOCS are very grateful to all the funding bodies that have made this possible, with thanks to Power to Change, Groundworks and the European Social Fund, the Social Enterprise Support Fund and the Community Fund. Continued thanks go to Bradford Council for all their support and for the funding provided through their varied grants programmes.

BOCS feel that this has been a very challenging year for everyone and with the help of an excellent team we have managed to look after our team, keep them safe and to deliver great services. We are hopeful for the new year and intend to expand our work and services further in the new financial year.

## **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Fundraising**

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

#### **Financial review**

The income for the year amounted to £262,704 (2020 £110,422) with expenditure of £154,916 (2020 £111,359) resulting in a surplus of £107,788 (2020 deficit £937).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure (£38,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not yet been reached.

The reserves are to be spent in an emergency and only with the full agreement of all Board members.

The unrestricted, undesignated funds held at the year end amounted to £30,739 (2020 £4,132).

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BOCS have recognised the challenge of delivering services following the Covid 19 crisis. All our activity has been risk assessed to ensure that we are operating in a safe way for our team of staff and volunteers and for people accessing our services. BOCS has reviewed the draft budget for the year and adjusted this to ensure financial viability.

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### Structure, governance and management

The charity is a company limited by guarantee registered in England and Wales on 12 February 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Hussain

Mrs J Hulse

Mrs J Anderson

Miss N Jovanovic

(Appointed 28 May 2020)

Mr G Cottell

(Appointed 9 April 2020 and resigned 2 December 2020)

Mr F Dockerill

(Appointed 27 January 2021)

Mrs T Isherwood

(Appointed 2 December 2020)

Mr P Anderson

(Resigned 20 March 2020)

If the Board agrees that it requires additional trustees then this opportunity would be advertised with a specification provided detailing BOCS activities and any particular skills that are being sought. If there are a number of applicants then an interview process would be held with existing Board members. A recommendation would then be made to the full Board. Trustees are encouraged to take advantage of the training provided in the district.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance is included in the insurance costs.

The charities decisions are made by the Management Committee with day to day running being the responsibility of the Chief Executive Officer supported by the Operations Manager.

This report is prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:



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Mr N Hussain

Trustee

Dated: 22 November 2021

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRADFORD ORGANIC COMMUNITIES SERVICE LTD

---

I report to the trustees on my examination of the financial statements of Bradford Organic Communities Service Ltd (the charity) for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

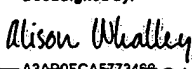
#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

DocuSigned by:  
  
13A907CA872376E  
Alison Whalley FCA  
Naylor Wintersgill Limited

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 22 November 2021

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted 2021 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>					
<b><u>Income and endowments from:</u></b>						
Donations and legacies	2	36,935	160,011	196,946	-	32,876
Charitable activities	3	65,758	-	65,758	76,986	-
Other income	4	-	-	-	560	-
<b>Total income</b>		<b>102,693</b>	<b>160,011</b>	<b>262,704</b>	<b>77,546</b>	<b>32,876</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	5	76,326	78,590	154,916	78,483	32,876
<b>Net income/(expenditure) for the year/ Net movement in funds</b>						
		26,367	81,421	107,788	(937)	-
Fund balances at 1 April 2020		4,702	-	4,702	5,639	-
<b>Fund balances at 31 March 2021</b>		<b>31,069</b>	<b>81,421</b>	<b>112,490</b>	<b>4,702</b>	<b>-</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		20,971		570
<b>Current assets</b>					
Stocks	10	1,250		1,000	
Debtors	11	38,638		3,598	
Cash at bank and in hand		61,757		6,890	
			101,645		11,488
<b>Creditors: amounts falling due within one year</b>	12	(10,126)		(7,356)	
Net current assets			91,519		4,132
<b>Total assets less current liabilities</b>			112,490		4,702
<b>Income funds</b>					
Restricted funds	14		81,421		-
<u>Unrestricted funds</u>					
Designated funds	15	330		570	
General unrestricted funds		30,739		4,132	
			31,069		4,702
			112,490		4,702

## **BRADFORD ORGANIC COMMUNITIES SERVICE LTD**

### **BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2021**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22 November 2021

DocuSigned by:

*Naveed Hussain*

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Mr N Hussain

**Trustee**

**Company Registration No. 05042246**

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Bradford Organic Communities Service Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford BD8 8BD Unit 1a9 Carlisle Business Centre, 60 Carlisle Road, Manningham, Bradford, BD8 8BD.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees have considered and adjusted budgets to ensure financial viability through the Covid-19 pandemic.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies (Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	188	-	188	2,000
Listed below	36,747	160,011	196,758	30,876
	<u>36,935</u>	<u>160,011</u>	<u>196,946</u>	<u>32,876</u>
<b>Grants receivable for core activities</b>				
National Lottery Awards for All	-	-	-	9,039
Near Neighbours	-	-	-	3,500
The Power to Change	19,400	87,369	106,769	1,500
Leeds Community Foundation	-	5,000	5,000	3,053
Bradford VCS Alliance Ltd	-	-	-	2,037
Bradford Metropolitan Council	10,000	14,712	24,712	11,747
HMRC	4,083	-	4,083	-
EST/ESFA Community grants	-	19,930	19,930	-
National Lottery	-	30,000	30,000	-
Co op	3,264	-	3,264	-
DFE Transforming Lives for Good	-	3,000	3,000	-
	<u>36,747</u>	<u>160,011</u>	<u>196,758</u>	<u>30,876</u>

### 3 Charitable activities

	2021	2020
	£	£
Sales within charitable activities	40,358	45,431
Partnership agreements	-	7,683
Recycling credits	21,400	19,061
Charitable rental income	4,000	3,111
Decorating	-	1,700
	<u>65,758</u>	<u>76,986</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Other income

	Total Unrestricted funds	
	2021	2020
	£	£
Other income	-	560
	<u>          </u>	<u>          </u>

### 5 Charitable activities

	2021	2020
	£	£
Staff costs	114,130	83,409
Grant funded activities	11,856	4,216
Project costs	7,901	3,348
Van costs	2,720	2,595
Volunteer expenses	5,277	2,331
	<u>141,884</u>	<u>95,899</u>
Share of support costs (see note 6)	10,632	13,240
Share of governance costs (see note 6)	2,400	2,220
	<u>154,916</u>	<u>111,359</u>
<b>Analysis by fund</b>		
Unrestricted funds	76,326	78,483
Restricted funds	78,590	32,876
	<u>154,916</u>	<u>111,359</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	1,634	-	1,634	240	-	240
Rent	3,774	-	3,774	7,200	-	7,200
Rates	761	-	761	749	-	749
Power, light and heat	1,629	-	1,629	1,185	-	1,185
Premises insurance	2,564	-	2,564	2,641	-	2,641
Travelling expenses	-	-	-	313	-	313
Telephone	270	-	270	270	-	270
Sundry	-	-	-	642	-	642
Independent examination	-	2,400	2,400	-	2,220	2,220
	<u>10,632</u>	<u>2,400</u>	<u>13,032</u>	<u>13,240</u>	<u>2,220</u>	<u>15,460</u>
Analysed between Charitable activities	<u>10,632</u>	<u>2,400</u>	<u>13,032</u>	<u>13,240</u>	<u>2,220</u>	<u>15,460</u>

All support costs are allocated to the sole charitable activity.

Governance costs includes payments to the Independent Examiners of £2,400 (2020- £2,220) for examination fees.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

Travel expenses were paid to 1 trustee amounting to £54 during the year (2020 £nil).

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 8 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	6	4
	<u>6</u>	<u>4</u>

##### Employment costs

	2021 £	2020 £
Wages and salaries	107,514	78,175
Social security costs	4,031	3,140
Other pension costs	2,585	2,094
	<u>114,130</u>	<u>83,409</u>

There were no employees whose annual remuneration was £60,000 or more (2019 none).

#### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	-	-	1,200	1,200
Additions	4,856	1,639	15,540	22,035
	<u>4,856</u>	<u>1,639</u>	<u>16,740</u>	<u>23,235</u>
At 31 March 2021	4,856	1,639	16,740	23,235
	<u>4,856</u>	<u>1,639</u>	<u>16,740</u>	<u>23,235</u>
<b>Depreciation and impairment</b>				
At 1 April 2020	-	-	630	630
Depreciation charged in the year	-	-	1,634	1,634
	<u>-</u>	<u>-</u>	<u>2,264</u>	<u>2,264</u>
At 31 March 2021	-	-	2,264	2,264
	<u>-</u>	<u>-</u>	<u>2,264</u>	<u>2,264</u>
<b>Carrying amount</b>				
At 31 March 2021	4,856	1,639	14,476	20,971
	<u>4,856</u>	<u>1,639</u>	<u>14,476</u>	<u>20,971</u>
At 31 March 2020	-	-	570	570
	<u>-</u>	<u>-</u>	<u>570</u>	<u>570</u>

#### 10 Stocks

	2021 £	2020 £
Raw materials and consumables	1,250	1,000
	<u>1,250</u>	<u>1,000</u>

# BRADFORD ORGANIC COMMUNITIES SERVICE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 11 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,534	-
Prepayments and accrued income	37,104	3,598
	<u>38,638</u>	<u>3,598</u>

#### 12 Creditors: amounts falling due within one year

	2021	2020
	£	£
	<b>Notes</b>	
Other taxation and social security	2,460	1,580
Deferred income	5,266	3,556
Accruals	2,400	2,220
	<u>10,126</u>	<u>7,356</u>

#### 13 Deferred income

	2021	2020
	£	£
Rents in advance	3,556	3,556
Deferred grant income	1,710	-
	<u>5,266</u>	<u>3,556</u>

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
At 1 April 2020	3,556	2,667
Released in the year	(3,556)	(2,667)
Deferred in the year	5,266	3,556
	<u>5,266</u>	<u>3,556</u>
At 31 March 2021	<u>5,266</u>	<u>3,556</u>

Deferred income relates to rents in advance and grants where the conditions for recognition have not yet been met.

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
Healthy and Green	9,039	(9,039)	-	-	-	-
Let's Share Project	3,500	(3,500)	-	-	-	-
Development Support	1,500	(1,500)	-	-	-	-
ABCD Grant	2,037	(2,037)	-	-	-	-
Community Buildings	2,700	(2,700)	-	-	-	-
Habitat Heroes	9,047	(9,047)	-	9,047	(9,047)	-
Healthy Holidays	3,053	(3,053)	-	5,000	(5,000)	-
Skills for Employment	-	-	-	18,291	(18,291)	-
Business Development	-	-	-	2,000	(2,000)	-
Wibsey Site	-	-	-	69,829	(10,560)	59,269
Fixed Assets	-	-	-	22,035	(1,393)	20,642
Jam It	-	-	-	25,144	(25,144)	-
Holiday Activities and food	-	-	-	3,000	(3,000)	-
Wellbeing	-	-	-	2,000	(890)	1,110
Walking Group	-	-	-	965	(565)	400
Wibsey Community Gardens	-	-	-	2,700	(2,700)	-
	<u>30,876</u>	<u>(30,876)</u>	<u>-</u>	<u>160,011</u>	<u>(78,590)</u>	<u>81,421</u>

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 14 Restricted funds

(Continued)

Grants have been received for projects as described in the title of the funds.

Habitat Heroes was funded by Bradford Metropolitan Council to deliver nature and craft activities to young children aged 4 -11.

Healthy Holidays, was funded by Give Bradford Community Foundation for holiday activities, nutrition activities for 4 -11 year olds.

Skills for Employment was funded by ESF/ESFA Community Grants. groundworks, for activities supporting adults aged 18+ towards skill development and employment. £1,639 was spent on computer fixed assets and has been show in the fixed asset income.

Business development was funded by Power to Change for business development support.

Development support for Wibsey Site was funded by Power to Change. £15,540 has been spent on a vehicle and is shown in the fixed assets. The rest of the grant is to be spent on the Wibsey site for kitchen refurbishment and salary costs.

The Fixed Asset funds represents purchases from restricted funds, less depreciation. The fixed assets have been purchased from grants from Community EST, Power to Change and the National Lottery.

Jam It was funded by National Lottery Community Fund SESF for the improvement for Wibsey gardens, external beds, composting system, canteen and salary costs. £4,856 has been sent of a portacabin on the site and shows in the fixed asset fund.

Holiday activities and food was funded by DiE Transforming Lives for Good and is a project for holiday activities and food programme for children aged 4-11 in Bradford South.

Wellbeing grant was funded by Bradford Metropolitan Council and CNET to deliver 6 months of wellbeing gardening sessions to adults.

The walking group was funded by Bradford Metropolitan Council to deliver 8 weeks of walking wellbeing groups to adults in the BD6 and BD7 areas.

Wibsey Community Gardens was funded by Bradford Metropolitan Council.

Transfers have been posted to show the purchase of restricted fixed assets purchased in the year.

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

#### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at	Transfers	Balance at
	£	1 April 2020	£	31 March 2021
	£	£	£	£
Fixed asset fund	570	570	(240)	330
	<u>570</u>	<u>570</u>	<u>(240)</u>	<u>330</u>
	<u>570</u>	<u>570</u>	<u>(240)</u>	<u>330</u>

A transfer has been made in the year to show the value of the fixed assets held.

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	-	330	20,641	20,971	-	570	-	570
Current assets/(liabilities)	32,509	-	59,010	91,519	4,132	-	-	4,132
	<u>32,509</u>	<u>330</u>	<u>79,651</u>	<u>112,490</u>	<u>4,132</u>	<u>570</u>	<u>-</u>	<u>4,702</u>

#### 17 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Restricted funds	-	30,876	(30,876)	-	-	160,011	(78,590)	(1,394)	80,027
Designated funds	-	-	-	570	570	-	-	(240)	330
Unrestricted funds	5,639	77,546	(78,483)	(570)	4,132	102,693	(76,326)	1,634	32,133
	<u>5,639</u>	<u>108,422</u>	<u>(109,359)</u>	<u>-</u>	<u>4,132</u>	<u>262,704</u>	<u>(154,916)</u>	<u>-</u>	<u>112,490</u>

## BRADFORD ORGANIC COMMUNITIES SERVICE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

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#### 18 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	64,585	55,669
	<u>64,585</u>	<u>55,669</u>

There were no disclosable related party transactions during the year (2020 none).