

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



BRADFORD ORGANIC COMMUNITIES SERVICE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	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)
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 Naylor Wintersgill Limited Carlton House Bradford BD1 4NS	
Bankers	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

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 2021

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

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

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**

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.

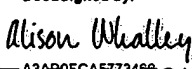
Independent examiner's statement

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:

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

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

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

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>
Grants receivable for core activities				
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

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
	141,884	95,899
Share of support costs (see note 6)	10,632	13,240
Share of governance costs (see note 6)	2,400	2,220
	154,916	111,359
Analysis by fund		
Unrestricted funds	76,326	78,483
Restricted funds	78,590	32,876
	154,916	111,359

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 £
Cost				
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
Depreciation and impairment				
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
Carrying amount				
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
	£	£
Amounts falling due within one year:		
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
	£	£
	Notes	
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
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 31 March 2021	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 shown 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 spent on a portacabin on the site and shown 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.

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

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).