

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

Trustees	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
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 2022

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**

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

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

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 £
Income from:							
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
Total income		134,672	84,649	219,321	102,693	160,011	262,704
Expenditure on:							
Charitable activities	4	100,970	142,050	243,020	76,326	78,590	154,916
Net incoming/ (outgoing) resources before transfers		33,702	(57,401)	(23,699)	26,367	81,421	107,788
Gross transfers between funds		(699)	699	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		33,003	(56,702)	(23,699)	26,367	81,421	107,788
Fund balances at 1 April 2021		31,069	81,421	112,490	4,702	-	4,702
Fund balances at 31 March 2022		64,072	24,719	88,791	31,069	81,421	112,490

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 £	£
Fixed assets					
Tangible assets	8		58,374		20,971
Current assets					
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	
Creditors: amounts falling due within one year	11	(2,640)		(10,126)	
Net current assets			30,417		91,519
Total assets less current liabilities			88,791		112,490
Income funds					
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

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

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

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>
Grants receivable for core activities						
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>
Performance related grants		
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>
Analysis by fund		
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> </u>	<u> </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 £
Cost				
At 1 April 2021	4,856	1,639	16,740	23,235
Additions	43,895	699	-	44,594
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	48,751	2,338	16,740	67,829
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 April 2021	-	-	2,264	2,264
Depreciation charged in the year	3,573	628	2,990	7,191
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	3,573	628	5,254	9,455
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 March 2022	45,178	1,710	11,486	58,374
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	4,856	1,639	14,476	20,971
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9 Stocks

	2022 £	2021 £
Raw materials and consumables	1,200	1,250
	<u> </u>	<u> </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
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2021	31 March 2022	31 March 2022
	£	£	£	£	£	£	£	£
Bradford Metropolitan District Council	-	-	-	-	-	-	-	-
Habitat Heroes	9,047	(9,047)	-	16,605	(16,605)	-	-	-
Healthy Holidays	5,000	(5,000)	-	9,047	(9,047)	-	-	-
Skills for Employment	18,291	(18,291)	-	-	-	-	-	-
Business Development	2,000	(2,000)	-	17,073	(17,073)	-	-	-
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

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>

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 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 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 2022 £		Designated funds 2022 £		Restricted funds 2022 £		Total 2021 £	
	Fund balances at 31 March 2022 are represented by:									
	Tangible assets			40,969	90	17,315	58,374	-	330	20,641
	Current assets/(liabilities)			23,013	-	7,404	30,417	32,509	-	59,010
				<u>63,982</u>	<u>90</u>	<u>24,719</u>	<u>88,791</u>	<u>32,509</u>	<u>330</u>	<u>79,651</u>
										<u>112,490</u>

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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).