

**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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Trustees	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
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 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

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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

Mrs T Isherwood

Miss A Leary

(Resigned 15 March 2024)

Mr W Ahmed

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.

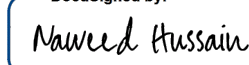
Indemnity insurance is included in the insurance costs.

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:



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.

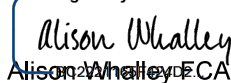
#### Independent examiner's statement

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**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	7,610	65,366	72,976	2,012	87,970	89,982
Charitable activities	3	76,305	-	76,305	82,613	2,288	84,901
<b>Total income</b>		<b>83,915</b>	<b>65,366</b>	<b>149,281</b>	<b>84,625</b>	<b>90,258</b>	<b>174,883</b>
<b>Expenditure on:</b>							
Charitable activities	4	110,016	43,525	153,541	75,779	98,615	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>33,624</b>	<b>489</b>
Fund balances at 1 April 2023		30,937	58,343	89,280	64,072	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>30,937</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	
		<u>43,346</u>		<u>38,233</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(4,134)</u>		<u>(4,296)</u>	
Net current assets			39,212		33,937
<b>Total assets less current liabilities</b>			<u>85,020</u>		<u>89,280</u>
<b>Income funds</b>					
Restricted funds	13		80,184		58,343
Unrestricted funds			4,836		30,937
			<u>85,020</u>		<u>89,280</u>

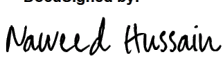
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

### 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>
Analysis by fund		
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
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
	115,446	132,612

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)
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)
At 31 March 2024	13,323	1,580	11,340	26,243
<b>Carrying amount</b>				
At 31 March 2024	35,428	1,280	9,100	45,808
At 31 March 2023	40,303	1,852	13,188	55,343



**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>
		<b>£</b>	<b>£</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>£</b>	<b>£</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>
		<b>£</b>	<b>£</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			Incoming resources £	Resources expended £	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	(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 tis 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	<b>Movement in funds</b> 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	
16	Analysis of net assets between funds										
				Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
	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.