

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

Company Registration No. 05042246 (England and Wales)

Charity Registration No. 1188290

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 17

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

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

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

Achievements and performance

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

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

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

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

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

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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

Fundraising

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

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

Financial review

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

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

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

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

Risks

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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

Structure, governance and management

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

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

Mr N Hussain

Mrs J Hulse

Mr F Dockerill (Resigned 8 September 2025)

Mrs T Isherwood

Mr W Ahmed

Mr P Bland (Appointed 16 August 2024)

Mr A Holdsworth

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

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

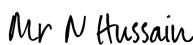
Indemnity insurance is included in the insurance costs.

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

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

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

DocuSigned by:



A1A321F20485444...

Mr N Hussain

Trustee

Dated: 28 October 2025

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRADFORD ORGANIC COMMUNITIES SERVICE LTD

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

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

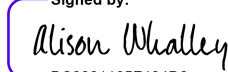
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed by:


Alison Whalley FCA
Azets Audit Services Ltd

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 28 October 2025

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

All income and expenditure derive from continuing activities.

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

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

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

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

DocuSigned by:

Mr N Hussain
A1A321F20485444...
Mr N Hussain
Trustee

Company registration number 05042246

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

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

4 Charitable activities

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Support costs

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

All support costs are allocated to the sole charitable activity.

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

6 Trustees

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

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	6

Employment costs

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

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

8 Taxation

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

9 Tangible fixed assets

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**10 Stocks**

	2025	2024
	£	£
Raw materials and consumables	5,500	1,800
	<u> </u>	<u> </u>

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	698	3,349
Prepayments and accrued income	1,180	3,093
	<u> </u>	<u> </u>
	<u>1,878</u>	<u>6,442</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	3,360	4,134
	<u> </u>	<u> </u>

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

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

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

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

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

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

Habit Heroes from CBMDC.

Facilities for people with disabilities was funded by CBMDC.

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

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

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

Growing Together was funded by the National Lottery.

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

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Funds	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £	
Restricted funds	58,343	65,366	(43,525)	-	80,184	108,625	(120,446)	-	68,363	
Unrestricted funds	30,937	83,915	(110,016)	-	4,836	84,184	(56,748)	-	32,272	
	89,280	149,281	(153,541)	-	85,020	192,809	(177,194)	-	100,635	
15 Analysis of net assets between funds			Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:										
Tangible assets			-	-	36,273	36,273	-	-	45,808	45,808
Current assets/(liabilities)			32,272	-	32,090	64,362	4,836	-	34,376	39,212
			32,272	-	68,363	100,635	4,836	-	80,184	85,020

BRADFORD ORGANIC COMMUNITIES SERVICE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	73,150	79,390

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