

**REGISTERED COMPANY NUMBER: 3324790 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1068903**

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**Report of the Trustees and Unaudited Financial Statements  
for the Year Ended 30 March 2017**

**for**

**Bradford Environmental Action Trust**

**B C Sunderland Driver Ltd  
Accountants & Business Advisers  
Cedar House  
Aire Valley Business Centre  
Keighley  
West Yorkshire  
BD21 3DU**



**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Report of the Trustees  
for the Year Ended 30 March 2017**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 30 March 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities.

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

3324790 (England and Wales)

**Registered Charity Number**

1068903

**Registered Office**

89 Kirkgate  
Shipley  
Bradford  
West Yorkshire  
BD18 3LR

**Trustees**

A J Silver  
M Silver  
I Tunio – resigned  
K Barber  
V Waley  
T F McCrickard  
A Thomson

**Independent Examiner**

D F Pollitt FCCA  
B C Sunderland Driver Ltd  
Accountants & Business Advisers  
Cedar House  
Aire Valley Business Centre  
Keighley  
West Yorkshire  
BD21 3DU

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Report of the Trustees  
for the Year Ended 30 March 2017**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trust is governed by its memorandum and articles of association. The Board of Trustees is responsible for the governance and strategic direction of the charity. The Board meets once a month and at any other such times as necessary. The day-to-day responsibility for service delivery lies with the Project Managers.

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**Recruitment and appointment of new trustees**

New trustees are elected from the membership at the Annual General Meeting. The trustees are recruited and appointed on the basis of their relevant skills and experience, which it is felt, can be used for the benefit of the charity; they must also have an interest in and knowledge of the local environment.

**Induction and training of new trustees**

Training and induction of new trustees is undertaken on an informal and ongoing basis via discussions with existing directors, attendance at board meetings etc. Training is offered to new board members when it is available.

**Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

As laid out in the memorandum and articles of association, the simple goal of BEAT is to work towards a healthy sustainable environment, which improves the quality of life of all people in the Bradford District.

**Volunteers**

Volunteers have played a huge part in the successes of the Trust, as board members and in service delivery.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trust ran several projects during the financial year 2016/17 with the aim of improving and enhancing the environment and the lives of people living in Bradford District

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Report of the Trustees  
for the Year Ended 30 March 2017**

**Forest of Bradford:**

Main funding streams

**Environment Commissioning Fund:** Administered by "Adult / Community Services Department", Bradford Council. Total £15,881.40. Provides salary and some overheads for one member of staff on two days per week. Funding allows us to run two volunteer days a week and to carry out tree planting / green space practical projects across the district. The council decided to commit to two years continuation funding from 2016 – 2018.

**Woodland Trust:** Funding to cover our time planting trees for the winter season 2016-17 was provided by The Woodland Trust Total £24,800. The trust also provided 60,000 trees to plant at various sites across Leeds City Region.

**Trees for Cities:** Provided trees and funding for urban planting schemes within Bradford district amounting to £2816.

**Contracted:** Forest of Bradford also carried a number of contracted pieces of work this year including tree planting, river bank erosion control, hedge laying and other greenspace works amounting to £3700.

**Volunteer Involvement**

We continue to run regular weekend volunteer day each Saturday between November and March and all year round Wednesday and Friday. Numbers of volunteers have remained steady at around 700. This figure includes schools, businesses and community groups and individuals. We have cemented our relationship with several businesses who work with us once or twice a year including Lloyds Bank, Santander, Yorkshire Water, IBIS Hotels and Hallmark. We also have regular input from a number of faith groups in the district including Ahmadiyya Muslim Youth Association and the Sant Nirankari Mission Yorkshire group.

**Tree planting / Woodland management:**

This winter we planted 64,000 trees with funding from Woodland Trust, Trees for Cities and BEAT, s own fund-raising efforts. White Rose Forest have coordinated work across Leeds City Region with funding from The Woodland Trust. BEAT have acted as the delivery arm for much of this work in West Yorkshire. We continued our work for Hallmark Cards at Stoney Ridge Plantation. Hallmark Cards have not found a buyer for their office and the arrangement to manage Stoney Ridge Plantation continues until further notice.

**The Real Nappy Project 2016- 2017**

This project is still funded by Bradford MDC and through EBay sales. The target of distributing 1500 kits has been reached with 1792 having been sent to parents by 31/03/2017. Kits sent out are consistent and the Council are still happy with the way the project is going and funding is continued. The grant funding brought in this time period was £3465.00 which pays for one staff member for 0.5 days per week as well as stock for kits, postage and office overheads.

Staff continued to send leaflets out to local community centres, health centres and doctors' surgeries as answering queries and sending out details to individuals. The scheme is advertised on the BEAT website as well as a dedicated page on Bradford Council's website.

The project still sells washable nappies and associated accessories on EBay - profits go back into the nappy project and pay for 0.5 days per week of staff time as well as stock, postage, online selling fees (PayPal and EBay) and office overheads. Monies taken during this time frame were lower than in previous years, at £1545.00

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Report of the Trustees  
for the Year Ended 30 March 2017**

**FINANCIAL REVIEW**

**Reserves Policy**

BEAT will continue in its aim to build reserves of between three and six months expenditure of the trust. As at 30 March 2017 the trust had reserves that covered at least 3 months expenditure (2016: 3 months)

**Principal Funding Sources**

The financial year once again has shown funding coming to an end and new funds being sought.

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**FINANCIAL PLANS FOR THE FUTURE**

Although BEAT has some funding secured into March 2017, grants are becoming increasingly difficult to find for all Voluntary Sector Organisations. Staff are therefore constantly looking for alternative income streams.

**Trustees' responsibilities**

The trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

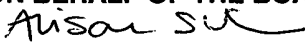
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP and FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

**ON BEHALF OF THE BOARD**

  
Alison Silver – Treasurer  
19 December 2017

**Independent Examiner's Report to the Trustees of  
Bradford Environmental Action Trust (Registration Number: 3324790)**

**Independent Examiner's Report to the Trustees of Bradford Environmental Action Trust**  
I report on the accounts of the company for the year ended 30 March 2017 which are set out on pages 6 to 16.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D F Pollitt FCCA



BC Sunderland Driver Ltd  
Cedar House  
Aire Valley Business Centre  
Keighley  
West Yorkshire  
BD21 3DU  
19 December 2017

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Statement of Financial Activities  
for the Year Ended 30 March 2017**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2017 Total Funds</b>	<b>2016 Total Funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from general funds</b>					
Voluntary income	2	36,775	10,381	47,156	37,723
Investment income	3	30	-	30	100
<b>Incoming resources from charitable activities</b>					
Charitable activity	4	<u>17,766</u>	<u>22,334</u>	<u>40,100</u>	<u>64,479</u>
<b>Total incoming resources</b>		<u>54,571</u>	<u>32,715</u>	<u>87,286</u>	<u>102,302</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Cost of generating voluntary income	5	-	104	104	125
<b>Charitable activities</b>					
Charitable activity	6	67,433	45,513	112,946	137,571
<b>Governance costs</b>	8	<u>1,529</u>	<u>1,000</u>	<u>2,529</u>	<u>11,816</u>
<b>Total resources expended</b>		<u>68,962</u>	<u>46,617</u>	<u>115,579</u>	<u>149,512</u>
<b>Net incoming / (outgoing) resources</b>					
<b>Before transfers</b>		(14,391)	(13,902)	(28,293)	(47,210)
Gross Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		(14,391)	(13,902)	(28,293)	(47,210)
<b>Total funds brought forward</b>		<u>55,827</u>	<u>23,025</u>	<u>78,852</u>	<u>126,062</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>41,436</u>	<u>9,123</u>	<u>50,559</u>	<u>78,852</u>

All income and expenditure derive from continuing activities.

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

The notes form part of these financial statements

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Balance Sheet  
At 30 March 2017**

	<b>Notes</b>	<b>2017 Total £</b>	<b>2016 Total £</b>
<b>FIXED ASSETS</b>			
Tangible assets	12	3,956	5,184
<b>CURRENT ASSETS</b>			
Stocks	13	1,675	2,897
Debtors: amounts falling due within one year	14	1,510	24,544
Cash at bank and in hand		45,622	48,513
		<u>48,807</u>	<u>75,954</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(2,204)	(2,286)
<b>NET CURRENT ASSETS</b>		46,603	73,668
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		50,559	78,852
		=====	=====
<b>FUNDS</b>			
Unrestricted funds	17	41,436	55,827
Restricted funds		9,123	23,025
<b>TOTAL FUNDS</b>		50,559	78,852
		=====	=====

The notes form part of these financial statements



**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Balance Sheet - continued  
At 30 March 2017**

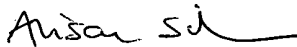
For the year ending 30 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- ~~The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.~~

The financial statements were approved and authorised for issue by the Board on 19 December 2017.

Signed on behalf of the board of trustees



Alison Silver - Treasurer

The notes on pages 9 to 16 form part of these financial statements.

Company registration number: 3324790

**The notes form part of these financial statements**

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Statement of Cash Flows  
Year ended 30 March 2017**

	Note	2017 £	2016 £
<b>Cash flow from operating activities</b>	18	(2,921)	(15,822)
Interest paid		-	-
		<u>(2,921)</u>	<u>(15,822)</u>
<b>Net cash flow from operating activities</b>			
<hr/>			
<b>Cash flow from investing activities</b>		-	-
Payments to acquire tangible fixed assets		-	-
Receipts from sales of tangible fixed assets	3	30	100
Interest received		-	-
		<u>30</u>	<u>100</u>
<b>Net cash flow from investing activities</b>			
<hr/>			
<b>Cash flow from financing activities</b>		-	-
Interest paid		-	-
		<u>-</u>	<u>-</u>
<b>Net cash flow from financing activities</b>			
<hr/>			
<b>Net increase (decrease) in cash and cash equivalents</b>		(2,891)	15,675
<b>Cash and cash equivalents at 30 March 2016</b>		48,513	64,235
		<u>45,622</u>	<u>48,513</u>
<b>Cash and cash equivalents at 30 March 2017</b>			
<hr/>			
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		45,622	48,513
		<u>45,622</u>	<u>48,513</u>
<b>Cash and cash equivalents at 30 March 2017</b>			

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements  
for the Year Ended 30 March 2017**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 20.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	20% on reducing balance
Computer equipment	25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements  
for the Year Ended 30 March 2017**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activity.

<b>2.</b>	<b>VOLUNTARY INCOME</b>	<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
	Donations	3,092	1,831
	Miscellaneous earned income	<u>44,064</u>	<u>35,892</u>
		<u>47,156</u>	<u>37,723</u>
		=====	=====
<b>3.</b>	<b>INVESTMENT INCOME</b>		
	Deposit account interest	30	100
		=====	=====
<b>4.</b>	<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		
		<b>Activity</b>	
	Grants	Charitable activity	
		40,100	64,479
		=====	=====
<b>5.</b>	<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
	Promotional costs	104	125
		=====	=====

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 March 2017**

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Support Costs (See Note 7)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activity	100,394	12,552	112,946
	=====	=====	=====

**7. SUPPORT COSTS**

	<b>Management</b>	<b>Other</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activity	996	11,556	12,552
	=====	=====	=====

**8. GOVERNANCE COSTS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accountancy	360	973
Consultancy and professional fees	2,169	10,843
	=====	=====
	2,529	11,816
	=====	=====

**9. NET INCOMING/OUTGOING RESOURCES**

Net resources are stated after charging/(crediting):

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Depreciation – owned assets	1,228	1,615
	=====	=====

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits neither for the Year ended 30 March 2017 nor for the year ended 30 March 2016.

**Trustees' Expenses**

There were no trustees' expenses paid for the Year ended 30 March 2017 nor for the year ended 30 March 2016

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 March 2017**

**11. STAFF COSTS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	49,153	56,284
Social security costs	1,381	2,501
Other pension costs	1,800	2,377
	<u>52,334</u>	<u>61,162</u>
	=====	=====

The average monthly number of employees during the year was as follows:

	<b>2017</b>	<b>2016</b>
Administration	1	2
Project workers	<u>1</u>	<u>2</u>
	2	4
	===	==

No employees earned over £60,000 during the current or previous periods.

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 March 2017**

<b>12. TANGIBLE FIXED ASSETS</b>	<b>Fixtures &amp; Fittings £</b>	<b>Computer Equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 31 March 2016	10,200	23,326	33,526
	<hr/>	<hr/>	<hr/>
At 30 March 2017	10,200	23,326	33,526
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 31 March 2016	8,832	19,510	28,342
Charge for year	274	954	1,228
	<hr/>	<hr/>	<hr/>
At 30 March 2017	9,106	20,464	29,570
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 March 2017	1,094	2,862	3,956
	=====	=====	=====
At 31 March 2016	1,368	3,816	5,184
	=====	=====	=====
<b>13. STOCKS</b>			
		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
For re-sale		1,675	2,897
Work in Progress		-	-
		<hr/>	<hr/>
		1,675	2,897
		=====	=====
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Trade debtors		1,510	24,544
		=====	=====
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Social security and other taxes		915	1,378
Accrued expenses		1,289	908
		<hr/>	<hr/>
		2,204	2,286
		=====	=====

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 March 2017**

**16. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme on behalf of certain employees. The total pensions costs charged to the statement of financial activities for the year was £1,800 (2016: £2,377).

There were £206 of amounts outstanding as at 30 March 2017 and is included in creditors.

**17. MOVEMENT IN FUNDS**

	<b>At 31.3.16</b>	<b>Net Movement</b>	<b>At 30.3.17</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>	55,827	(14,391)	41,436
<b>Restricted funds</b>	23,025	(13,902)	9,123
	<u>78,852</u>	<u>(28,293)</u>	<u>50,559</u>
	=====	=====	=====

**18. Reconciliation of net income to net cash flow from operating activities**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Net income (expenditure) for the year	(28,293)	(47,210)
Interest receivable	(30)	(100)
Interest payable	-	-
Depreciation and impairment of tangible fixed assets	1,228	1,615
(Profit) / loss on disposal of tangible fixed assets	-	-
(Increase) / decrease in stock and work in progress	1,222	(477)
(Increase) / decrease in debtors	23,034	29,288
Increase / (decrease) in creditors	(82)	(1,062)
Net cash flow from operating activities	<u>(2,921)</u>	<u>(15,822)</u>

**19. RELATED PARTY DISCLOSURES**

No trustee or other person related to the charity has any personal interest in any contract or transaction entered into by BEAT during the year.



**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 March 2017**

**20. First-time adoption of SORP (FRS 102)**

The charity adopted the SORP (FRS 102) for the first time in the year ended 30 March 2016.

There are no material changes to the financial statements caused by the effect of transition from SORP (2005) to SORP (FRS 102).

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**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Detailed Statement of Financial Activities  
for the Year Ended 30 March 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	3,092	1,831
Miscellaneous earned income	44,064	35,892
	<hr/>	<hr/>
	47,156	37,723
<b>Investment income</b>		
Deposit account interest	30	100
<b>Incoming resources from charitable activities</b>		
Grants	40,100	64,479
	<hr/>	<hr/>
<b>Total incoming resources</b>	87,286	102,302
<b>RESOURCES EXPENDED</b>		
<b>Cost of generating voluntary income</b>		
Promotional costs	104	125
	<hr/>	<hr/>
	104	125
<b>Charitable activities</b>		
Wages	49,153	56,284
Social security	1,381	2,501
Pensions	1,800	2,377
Subscriptions	238	238
Travelling	7,548	11,024
Project costs	39,021	43,719
Fixtures and fittings	274	343
Computer equipment	954	1,272
Bank charges	25	98
	<hr/>	<hr/>
	100,394	117,856
<b>Governance costs</b>		
Accountancy	360	973
Consultancy and professional fees	2,169	10,843
	<hr/>	<hr/>
	2,529	11,816

**This page does not form part of the statutory financial statements**

**Bradford Environmental Action Trust (Registration Number: 3324790)**

**Detailed Statement of Financial Activities  
for the Year Ended 30 March 2017**

	<b>2017</b> <b>£</b>	<b>2016</b> <b>£</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Insurance	996	626
Training courses and meetings	-	1,063
Bad Debts	-	520
	<hr/>	<hr/>
	996	2,209
<b>Other</b>		
Rent and rates	3,181	10,115
Telephone	5,181	1,267
Postage and stationery	595	1,054
Sundries	2,599	5,070
	<hr/>	<hr/>
	11,556	17,506
	<hr/>	<hr/>
<b>Total resources expended</b>	115,579	149,512
	<hr/>	<hr/>
<b>Net (expenditure) / income</b>	(28,293)	(47,210)
	=====	=====

**This page does not form part of the statutory financial statements**