

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

**Report of the Trustees and Unaudited Financial Statements
for the Period Ended 29 March 2019**

for

Bradford Environmental Action Trust



**Burrow & Crowe
Accountants & Business Advisers Ltd
Cedar House
Aire Valley Business Centre
Keighley
West Yorkshire
BD21 3DU**

Bradford Environmental Action Trust (Registration Number: 3324790)

**Report of the Trustees
for the Period Ended 29 March 2019**

The Trustees present their report and the unaudited financial statements of the charity for the period ended 29 March 2019. 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number
3324790 (England and Wales)

Registered Charity Number
1068903

Registered Office
8/9 Feast Field
Horsforth
Leeds
West Yorkshire
England
LS18 4TJ

Trustees
A J Silver
M Silver
V Waley
F McCrickard
A Thomson
K Barber

Independent Examiner
J Crossley FCCA
Burrow & Crowe
Accountants & Business Advisers Ltd
Cedar House
Aire Valley Business Centre
Keighley
West Yorkshire
BD21 3DU

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

Report of the Trustees for the Period Ended 29 March 2019

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.

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 2018 / 2019 with the aim of improving and enhancing the environment and the lives of people living in Bradford District.

**Report of the Trustees
for the Period Ended 29 March 2019**

Forest of Bradford: 2018 -2019

Main funding streams

Environment Commissioning Fund: Administered by "Adult / Community Services Department", Bradford Council. 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. Following Bradford councils budget review in Feb 2018 it was agreed to maintain the ECF at its current level for April 2018 – March 2019 period.

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.

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. 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 Yorkshire Building Society, 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 around 50,000 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 are still managing Stoney Ridge plantation on behalf of Hallmark Cards and await a decision of the gifting of the woodland to BEAT since the sale of their office space in March 2018.

**Report of the Trustees
for the Period Ended 29 March 2019**

The Real Nappy Project 2018- 2019

This project is still funded by Bradford MDC and through EBay sales. 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 contributes towards 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. Monies taken during this period were again much lower than in previous years.

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 29 March 2019 the trust had reserves that covered at least 3 months expenditure (2018: 3 months)

Principal Funding Sources

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

FINANCIAL PLANS FOR THE FUTURE

Although BEAT has some funding secured into March 2020, grants are becoming increasingly difficult to find for all Voluntary Sector Organisations. Staff are therefore constantly looking for alternative income streams.

**Report of the Trustees
for the Period Ended 29 March 2019**

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:

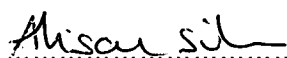
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP and FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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


.....

20 March 2020

Independent Examiner's Report to the Trustees of Bradford Environmental Action Trust

I report on the accounts of the company for the period ended 29 March 2019 which are set out on pages 7 to 18.

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.

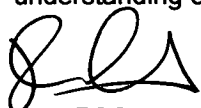
Basis of independent examiner's report

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 Charitieshave 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.



J Crossley FCCA
Burrow & Crowe Accountants & Business Advisers Ltd
Cedar House
Aire Valley Business Centre
Keighley
BD21 3DU

20 March 2020

**Statement of Financial Activities
for the Period Ended 29 March 2019**

		Unrestricted Funds	Restricted Funds	2019 Total Funds	2018 Total Funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from general funds					
Voluntary income	2	33,646	-	33,646	25,530
Investment income	3	30	-	30	9
Incoming resources from charitable Activities					
Charitable activity	4	5,805	107,354	113,159	56,701
Total incoming resources		<u>39,481</u>	<u>107,354</u>	<u>146,835</u>	<u>82,240</u>
RESOURCES EXPENDED					
Costs of generating funds					
Cost of generating voluntary income	5	175	-	175	508
Charitable activities					
Charitable activity	6	41,803	88,900	130,703	88,658
Governance costs	8	<u>2,132</u>	<u>-</u>	<u>2,132</u>	<u>2,449</u>
Total resources expended		<u>44,110</u>	<u>88,900</u>	<u>133,010</u>	<u>91,615</u>
Net incoming / (outgoing) resources Before transfers		(4,629)	18,454	13,825	(9,375)
Gross Transfers between funds		-	-	-	-
Net movement in funds		(4,629)	18,454	13,825	(9,375)
Total funds brought forward		<u>26,990</u>	<u>14,194</u>	<u>41,184</u>	<u>50,559</u>
TOTAL FUNDS CARRIED FORWARD		<u>22,361</u> =====	<u>32,648</u> =====	<u>55,009</u> =====	<u>41,184</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 29 March 2019**

	Notes	2019 Total £	2018 Total £
FIXED ASSETS			
Tangible assets	12	2,311	3,022
CURRENT ASSETS			
Stocks	13	1,600	1,600
Debtors: amounts falling due within one year	14	-	300
Cash at bank and in hand		51,926	37,463
		<hr/>	<hr/>
		53,526	39,363
CREDITORS			
Amounts falling due within one year	15	(828)	(1,201)
		<hr/>	<hr/>
NET CURRENT ASSETS		52,698	38,162
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		55,009	41,184
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	17	22,361	26,990
Restricted funds	17	32,648	14,194
		<hr/>	<hr/>
TOTAL FUNDS		55,009	41,184
		<hr/>	<hr/>

The notes form part of these financial statements

Bradford Environmental Action Trust (Registration Number: 3324790)

**Balance Sheet - continued
At 29 March 2019**

For the period ending 29 March 2019 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 period 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 20 March 2020.

Signed on behalf of the board of trustees



A Silver - Treasurer

The notes on pages 11 to 18 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
Period ended 29 March 2019**

	Note	2019 £	2018 £
Cash flow from operating activities	18	14,433	(8,168)
Interest paid		-	-
Net cash flow from operating activities		14,433	(8,168)
 Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	-
Receipts from sales of tangible fixed assets		-	-
Interest received	3	30	9
Net cash flow from investing activities		30	9
 Cash flow from financing activities			
Interest paid		-	-
Net cash flow from financing activities		-	-
 Net increase (decrease) in cash and cash equivalents		14,463	(8,159)
Cash and cash equivalents at 30 March 2018		37,463	45,622
Cash and cash equivalents at 29 March 2019		51,926	37,463
 Cash and cash equivalents consists of:			
Cash at bank and in hand		51,926	37,463
Cash and cash equivalents at 29 March 2019		51,926	37,463

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements
for the Period Ended 29 March 2019**

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.

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 Period Ended 29 March 2019**

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.

2.	VOLUNTARY INCOME	2019	2018
		£	£
	Donations	1,400	2,639
	Miscellaneous earned income	<u>32,246</u>	<u>22,891</u>
		33,646	25,530
		=====	=====
3.	INVESTMENT INCOME		
	Deposit account interest	30	9
		=====	=====
4.	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
		Activity	
	Grants	Charitable activity	
		113,159	56,701
		=====	=====
5.	COSTS OF GENERATING VOLUNTARY INCOME		
	Promotional costs	175	508
		=====	=====

**Notes to the Financial Statements - continued
for the Period Ended 29 March 2019**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs (See Note 7)	Totals
	£	£	£
Charitable activity	118,356 =====	12,347 =====	130,703 =====

7. SUPPORT COSTS

	Management	Other	Totals
	£	£	£
Charitable activity	1,027 =====	11,320 =====	12,347 =====

8. GOVERNANCE COSTS

	2019 £	2018 £
Accountancy	1,260	1,200
Consultancy and professional fees	872	1,249
	<u>2,132</u> =====	<u>2,449</u> =====

9. NET INCOMING/OUTGOING RESOURCES

Net resources are stated after charging/(crediting):

	2019 £	2018 £
Depreciation – owned assets	712 =====	934 =====

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 29 March 2019 nor for the year ended 30 March 2018.

Trustees' Expenses

There were no trustees' expenses paid for the period ended 29 March 2019 nor for the year ended 30 March 2018.

**Notes to the Financial Statements - continued
for the Period Ended 29 March 2019**

11. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	35,784	41,312
Social security costs	45	533
Other pension costs	696	2,096
	<u>36,525</u>	<u>43,941</u>
	=====	=====

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

	2019	2018
Administration	0.66	1
Project workers	<u>1.00</u>	<u>1</u>
	1.66	2
	===	==

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 Period Ended 29 March 2019**

12. TANGIBLE FIXED ASSETS	Fixtures & Fittings £	Computer Equipment £	Totals £
COST			
At 30 March 2018	10,200	23,326	33,526
	<hr/>	<hr/>	<hr/>
At 29 March 2019	10,200	23,326	33,526
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 30 March 2018	9,325	21,179	30,504
Charge for year	175	536	711
	<hr/>	<hr/>	<hr/>
At 29 March 2019	9,500	21,715	31,215
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 29 March 2019	700	1,611	2,311
	=====	=====	=====
At 30 March 2018	875	2,147	3,022
	=====	=====	=====
13. STOCKS		2019	2018
		£	£
For re-sale		1,600	1,600
		<hr/>	<hr/>
		1,600	1,600
		=====	=====
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Trade debtors		-	300
		=====	=====
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Social security and other taxes		650	1,201
Accrued expenses		178	-
		<hr/>	<hr/>
		828	1,201
		=====	=====

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements - continued
for the period Ended 29 March 2019**

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 period was £696 (2018: £2,096).

There was an amount of £166 of pension costs outstanding as at 29 March 2019 which is included in creditors.

17. MOVEMENT IN FUNDS

	At 30.3.18	Net Movement	At 29.3.19
	£	£	£
Unrestricted funds	26,990	(4,629)	22,361
Restricted funds	14,194	18,454	32,648
	<u>41,184</u>	<u>13,825</u>	<u>55,009</u>
	=====	=====	=====

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

	2019	2018
	£	£
Net income (expenditure) for the year	13,825	(9,375)
Interest receivable	(30)	(9)
Depreciation and impairment of tangible fixed assets	711	934
(Increase) / decrease in stock and work in progress	-	75
(Increase) / decrease in debtors	300	1,210
Increase / (decrease) in creditors	(373)	(1,003)
Net cash flow from operating activities	<u>14,433</u>	<u>(8,168)</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 period.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Detailed Statement of Financial Activities
for the period Ended 29 March 2019**

	2019	2018
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	1,400	2,639
Miscellaneous earned income	32,246	22,891
	<hr/>	<hr/>
	33,646	25,530
Investment income		
Deposit account interest	30	9
Incoming resources from charitable activities		
Grants	113,159	56,701
	<hr/>	<hr/>
Total incoming resources	146,835	82,240
 RESOURCES EXPENDED		
Cost of generating voluntary income		
Promotional costs	175	508
	<hr/>	<hr/>
	175	508
 Charitable activities		
Wages	35,784	41,312
Social security	45	533
Pensions	696	2,096
Subscriptions	143	163
Motor and Travelling	3,693	4,047
Van hire	4,698	5,031
Project costs	72,524	26,004
Fixtures and fittings	175	219
Computer equipment	536	715
Bank charges	60	110
	<hr/>	<hr/>
	118,354	80,230
 Governance costs		
Accountancy	1,260	1,200
Consultancy and professional fees	872	847
	<hr/>	<hr/>
	2,132	2,047

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 period Ended 29 March 2019**

	2019 £	2018 £
SUPPORT COSTS		
Management		
Insurance	1,027	1,008
	<u>1,027</u>	<u>1,008</u>
Other		
Rent	2,604	2,604
Telephone	1,228	1,322
Postage and stationery	666	676
Sundries	6,824	3,220
	<u>11,322</u>	<u>7,822</u>
Total resources expended	<u>133,010</u>	<u>91,615</u>
Net Income/(expenditure)	<u>13,825</u> =====	<u>(9,375)</u> =====

This page does not form part of the statutory financial statements