

REGISTERED COMPANY NUMBER: 04283003 (England and Wales)
REGISTERED CHARITY NUMBER: 1090036

**Report of the Trustees and
Consolidated Financial Statements
for the Year Ended 31st March 2021
for
COMMUNITY ACTION BRADFORD & DISTRICT LTD**



Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Contents of the Consolidated Financial Statements
for the Year Ended 31st March 2021

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 13
Consolidated Statement of Financial Activities	14
Group and Charity Balance Sheet	15
Consolidated Cash Flow Statement	16
Notes to the Consolidated Cash Flow Statement	17
Notes to the Consolidated Financial Statements	18 to 33

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)

**Report of the Trustees
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 trustees are pleased to present their annual report and accounts for the year ended 31st March 2021. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

Objectives and aims

A summary of the objects of the charity as set out in its governing document.

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of City of Bradford Metropolitan District and the surrounding area and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose; to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The aims, objectives and activities of the charity are reviewed annually, and achievements assessed. When reviewing the aims and objectives of the charity, in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regards to public benefit guidance published by the Commission.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our work covers a number of different areas and we are pleased to provide a summary of key achievements/deliverables for a number of our areas, funded through our Bradford Infrastructure Support Organisations Network (BISON) infrastructure and other council grants (CBMDC) and earned income.

BISON is a partnership of Community Action, CNet, Volunteering Bradford, Keighley Volunteer Centre, WYCAS, REN (Race Equality Network), Equity Partnership, Equality Together and Locality. In 2020/21 financial year the large-scale review of this grant continued to take place involving a wide range of stakeholders. It concluded in January 2021 and the council has decided to run current grant arrangements until March 2022. We are expecting a competitive process to take place for the new delivery arrangements during quarter three of 2021/22. During COVID-19 we took appropriate actions to ensure we could still run our services effectively; we all became home workers and were equipped with PCs and laptops as required. As training ceased, we furloughed one of the training team until September and redeployed the other into the Volunteer Centre to help with the growing numbers of volunteers who stepped forward. The money saved by furlough was reinvested into our information team who found their workload at least double in the year. Later in the year we restructured the training team with one person moving onto new pastures and the other taking up a new post within our Young Lives Bradford team. We received further investment from the council for our comms work in the late summer and took on two staff; one working closely with the council and an apprentice.

ACHIEVEMENT AND PERFORMANCE - CONTINUED

We have also delivered these major pieces of work:

Young Lives Bradford - a voice forum for Children and Young People's VCS organisation. This forum works alongside the VCS Assembly and is also funded by the council. This funding is also under review as the council are considering combining this work with BISON. In the early months of COVID-19 we redeployed the manager of this team to cover other parts of our work, especially around data management. This was reverted after the first lockdown ended.

Healthwatch Bradford and District - an independent healthcare consumer champion. More information including the annual report for Healthwatch can be found at www.healthwatchbradford.co.uk. During 2020/21 our permanent Manager left the organisation to work for the NHS as part of their own career progression and we appointed a new manager with a great background in Health and Social Care. Due to COVID-19 the traditional delivery methods were severely hampered and most work was carried out online. We have relocated the team into their own unit in our Bingley office due to changes at Central Hall. We move into 2021 in a very strong position and the funding for 2021/22 has been approved by the council.

Shipley Area Links - This project restarted in April 2020 following a new grant being awarded by The National Lottery Community Fund. We were lucky to rehire the previous member of staff. During COVID-19 we moved the day-to-day support of this post under HALE as it made things much easier due to the restrictions. COVID-19 also meant that our befriending model moved to telephone work rather than face-to-face.

Ilkley Office - our furthest outreach with a big heart. A focal point of the community, our Ilkley office is managed by one person and run by a volunteer workforce. We gratefully acknowledge the receipt of a legacy from the Maureen Wilson Estate to enable this office to operate in the coming years. During COVID-19 we shut this office and our staff member worked from home doing even more than usual. They mostly worked with the Ilkley Corona Response Group and have supported the local community throughout.

Bingley Bubble - during the early parts of 2020/21 we redeployed our Self-Care Champion into an Area Hub to help co-ordinate the volunteering efforts on a locality basis. Once we passed the first lockdown, they then also helped to run our Test and Trace programme returning to their substantive post around January 2021. We continue to be commissioned by this group to provide secretariat duties for the Bingley Bubble.

Community Transport - Community Transport has not taken place in the financial year 2020/21. We acknowledge the kind support of Yorkshire Building Society (YBS) who allowed us to store our vehicles at their Rooley Lane HQ. This meant they were under 24-hour surveillance (reducing insurance costs) and also meant we could SORN the vehicles. The staff at YBS also kindly turned the vehicles over for us on a regular basis which has kept the vehicles in a good state of repair.

Test and Trace - our CEO has been instrumental in getting support into the VCSE and therefore our local communities during lockdown. We were given a large grant to work with over 15 community organisations around Test and Trace messaging. This work included social media coverage, community anchors provided messaging and insight about local needs, home testing support, a micro-grants programme delivered in partnership with The VCS Alliance and the production of an online engagement toolkit www.engageourplace.uk Early in 2021 this work was changed to include vaccination support and aligned to the Community Champions funding that CBMDC received from central government.

VCSE health and social care vaccinations - Our CEO negotiated 2000 COVID-19 vaccinations for frontline VCSE organisation staff including volunteers which were administered in January 2021. We were pleased to facilitate the appointments process for this in order to keep our VCSE workforce safe.

ACHIEVEMENT AND PERFORMANCE - CONTINUED

Supporting our service delivery

We acknowledge the work of our finance team, HR and admin staff for their part in our achievement of this work. Our Central Hall apprentice had their employment extended to August 2021 due to the COVID-19 pandemic enforcing closure of the college they attend as part of this work. We thank them all for their hard work. We furloughed the majority of our ancillary staff as our buildings were shut for the majority of 2020/21. We brought Central Hall back into commission in the summer of 2020 as we gained a new tenant who wanted access. Our other buildings remained closed down until Spring 2021. During the closure we restructured our buildings staff and amalgamated the post with our HR function. This resulted in two redundancies and one staff member taking voluntary redundancy.

Partnerships

We are very proud of our partnership work both within and outside of Bradford; our key work includes:

Bradford and District VCS Assembly

Several staff engage in forums across the Assembly and our CEO sits on the Assembly Steering Group as a non-voting advisor. We support the annual VCS Assembly conference through provision of staff for group facilitation.

The VCS Alliance (formerly called Bradford VCS Alliance)

We continued to support the Alliance through commissioning them to run the Test and Trace micro grants. We also gave them funding from the West Yorkshire and Harrogate Health and Care Partnership to employ a Transformation Programmes manager on behalf of the VCS.

Voluntary Action Leeds

We developed our close working relationship further during this financial year resulting in the trial of a joint training administrator and training programme. Both organisations were struggling with numbers and by joining up for parts of our programmes we are seeing numbers grow again. In early 2021 we formed an MoU to manage this working relationship and will be looking for other initiatives to share over the coming months. The purpose of the MoU is to enable efficient delivery of services to Bradford District which without pooling of joint resources would not happen and any activities agreed through the MoU will have a direct benefit to Bradford District's VCSE sector.

West Yorkshire and Harrogate Health and Care Partnership

Our CEO is the Bradford VCS lead for this partnership. She retired from the Senior Responsible Officer (SRO) role for the Harnessing Power of Communities (HPoC) enabling workstream in January 2020 due to local work commitments requiring her attention.

NAVCA

Our CEO remains active in the network of CEOs that support each other through COIN. In this year 2020/21 we gained three Heart of the Community national awards; we won the Development Award and were highly commended in both the Partnerships and Representation categories. This was a great acknowledgement for the hard work of the whole team at Community Action.

Voluntary and Community Sector Emergencies Partnership (VCSEP)

When the COVID-19 pandemic started in late March our CEO stepped forward to act as the Local Liaison Lead for West Yorkshire, working in partnership with British Red Cross, led by NAVCA. We were an active member of the North Multi-Agency Cell (MAC) and attended weekly meetings providing insight and updates about West Yorkshire during COVID-19. Due to her insight and excellent relationship skills our CEO was then asked to help lead a piece of research with the VCSEP Equalities Lead and in April 2021 was given funding to be a Subject Liaison Lead for Volunteering within the North MAC.

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)

**Report of the Trustees
for the Year Ended 31st March 2021**

ACHIEVEMENT AND PERFORMANCE - CONTINUED

COVID-19

2020/21 has been the most unusual year for us all. We have noted some COVID-19 activity within each of our projects but this was not all the work we carried out. Our Chief Executive Officer was freed up in March 2020 to undertake strategic leadership within the Bradford District system working closely with the council, CCG and other partners to support COVID response activities. She worked tirelessly in this role for the majority of the year and still remains involved with strategic activity around vaccinations.

Our information team have stepped up to the challenge of keeping people informed and supported around COVID-19 and how to keep well and safe. Alongside the introduction of daily support bulletins, they have been leading on local VCSE social media work. During the summer of 2020 they were instrumental in the production of mass advertising campaign called Behind the Mask; telling stories about the impact of COVID-19 to encourage people to follow safety advice. This campaign gained national recognition and was presented to the Cabinet Office as an example of good practice. In December 2020 the team produced a support booklet that ended up with a 180,000-print run and was given out at testing sites across the District and hand delivered in our most vulnerable wards. This was followed up with a vaccination information booklet produced in February 2021, which has also landed well with members of the public and our strategic partners.

Community Action led a Sew and Save Lives campaign supported by CBMDC. Alongside social media messaging we had teams of people supplied with material to make face coverings for our more disadvantaged communities. This produced 1,000s of face coverings which were delivered to local communities

Our Development Officers have been very active in providing advice to VCSE groups who own and/or manage buildings to help them open safely and get back to face-to-face delivery. These sessions have been a vital support mechanism for our sector and have reaffirmed Community Action's role in supporting the sector.

We shut all out buildings during the first lockdown of COVID-19 and were grateful for the support grants we received in this period. In the summer of 2020, we re-opened Central Hall in line with government guidance and welcomed a new tenant, People First Keighley and Craven, into the building. Our other 'for hire' venues in Bingley remained closed for the rest of the financial year and again we have been supported by grants for these two premises. During the closure phase we installed a new ground floor office at Bingley and have relocated our Healthwatch team here.

FINANCIAL REVIEW

Financial position - Charity

The Statement of Financial Activities shows total incoming resources of £864,348 (2020: £1,044,762) and total resources expended of £824,232 (2020: £995,700), being a net surplus on movement of funds of £40,116 (2020: £49,062).

The total reserves at the year end are £1,452,580 (2020: £1,412,464). Unrestricted reserves at the year end are £1,165,858 (2020: £1,219,604) and restricted funds are £286,722 (2020: £192,860).

Financial position - Group

The Consolidated Statement of Financial Activities shows total incoming resources of £1,163,967 (2020: £1,286,440) and a total resource expended of £1,113,927 (2020: £1,247,913), plus taxation of £3,078 (2020: £2,981), leaving a net surplus on movement of funds of £46,962 (2020: £35,546).

The total group reserves at the year end are £1,622,502 (2020: £1,575,540). Unrestricted reserves at the year end are £1,335,780 (2020: £1,382,680) and restricted funds are £286,722 (2020: £192,860).

FINANCIAL REVIEW - CONTINUED

Reserve's policy – Charity

The Trustees consider that they should review the level of reserves held by the charity at regular intervals. The charity's unrestricted free reserves, which have not been designated for a specific use and do not relate to revaluation reserves, stood at £330,051.

We have designated a fund to maintain and, if required, replace our ageing minibuses which has been drawn from the old Shipley and Bingley Voluntary Services accounts and at the year end, this designated fund was £82,806.

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £158,718 ensure that adequate funds are available to allow continued furtherance of the objects of the charity in the event of temporary shortfall of incoming resources, whilst alternate funds are sought.

The Trustees believe that holding adequate funds to cover six months operating costs would allow for an orderly winding up of the organisation and would also enable the organisation to be able to meet obligations towards staff and creditors in the event of there being no possibility of securing alternative longer-term funding. We aim to use surplus reserves in ways that meet our charitable objectives. In April 2020 the Board agreed to keep employing key staff in Ilkley, by using reserves, to support the COVID-19 response rather than using the furlough scheme.

FUTURE PLANS

2021/22 will be a challenging year for Community Action; we are looking to see how we can maximise income from our assets in the new post-COVID world. We need to make a strong decision around our Community Transport scheme in terms of whether we remain a service provider or transfer the assets to other community transport providers in the area. Our main BISON grant will be out to competitive tender in the later summer; this is the first time this has happened in Bradford for over 20 years. There are a few scenarios around this including loss, remain the same or increase in income. We just don't know at the time of writing this report. In order to put us in our best position we are investing in promoting our organisation more readily with a revamping of the website and some promotional materials including video work and getting our CEO freed up to meet more people and organisations. We are also looking at our trading options and how we best deliver these by either keeping them in-house or moving into a separate trading arm; this will be the main focus of the discussions of our Assets and Finance sub-committee in 2022 with decisions being made later in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Action is a registered charity constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The members of the management committee, who are also the directors for the purpose of company law, who served during the year are shown on page 1.

During 2020/21 we continued to improve our relationship with our trading arm, reviewing the membership of its Board of Directors and refreshing the governing document. During 2020/21 both Mark Gerdes and Soo Nevison (our CEO) became directors of our trading arm.

STRUCTURE, GOVERNANCE AND MANAGEMENT - CONTINUED

Recruitment and appointment of new trustees

The trustees are conscious of the need to ensure that they have an appropriate range of skills to manage the charity, and the need to ensure a Board which is representative of the range of members groups. To this end, the Board audits their skills on an annual basis to have a clear idea of their training needs. While recruitment of trustees is a democratic process, the trustees issue task descriptions to potential candidates to ensure they have a clear idea of the requirements of the role. The trustees also seek to co-opt new trustees to strengthen the Board in areas of perceived weakness. New trustees received induction files of general Information, including structures, budgets, staff roles and policies. They are also provided with a set of the governing documents of both Community Action and our trading arm, Community Payroll and Accounts. All new members meet with the CEO and senior staff as part of their induction to gain further understanding of the organisation and its purpose. Throughout the year senior staff are invited to Board meetings to update Trustees on their area(s) of work.

In 2019/20 we acknowledged that our Board, from the outside, does not appear reflective of the communities we serve; whilst we can wholeheartedly say we have representation for our geographical communities and the majority of protected characteristics (eg age, disability, LGBT) we have struggled to recruit from BAME backgrounds. Dorcas Fagborun joined us later in the year and during 2020/21 we recruited further representatives from the BAME community onto the Board. We also recruited a co-opted member with HR skills to support the Board with its work. We appointed a new Chair during the year and thank Pam Essler for 'holding the fort' whilst we went through this process. The new Board will continue to develop through 2021/22 and give us a great base of expertise to draw from.

All trustees give their time voluntarily. During the year expenses were reimbursed of £59.

Organisational structure and management

The charity is organised so that the trustees met regularly to manage its affairs; during COVID we moved our meetings online and meet monthly right up to November 2020. We then reinstated our sub-committees and run our Board meeting bi-monthly.

Day-to-day management is undertaken by the Chief Executive Officer (CEO). The CEO is directly accountable to the Chair and collectively to the wider board of trustees. The organisation is divided into specialist departments or teams. Each team is, in turn, managed by a manager, who is accountable to the CEO. The manager of our trading arm (Bradford Community Payroll Ltd) also receives support and supervision from our CEO; to ensure the links between the two parties; the CEO joined their Board during 2020.

Community Action remains committed to the improvement and development of sound personnel management structures and as such during the year ensured regular manager's meetings across the organisation, ongoing supervision and continued annual appraisals for all staff.

During the year we had a full online staff away day and followed this up with staff meetings within and across disciplines. As we now operate from four venues, we try to ensure that staff are networked and informed of each other's activities. Our internal newsletter which is used by all staff to communicate internal changes and news remains popular with the staff. We also use it to celebrate success, noting birthdays and length of service too. Throughout 2020/21 we held a weekly online quiz/support meeting for all staff to attend; this was optional. In December 2020 in order to reconnect with staff our CEO and S&D manager played Santa and visited every staff member to drop off a Christmas gift.

Related parties

Community Action is involved in a number of partnerships in order to fulfil its objectives.

Community Action is also the sole member of Bradford Community Payroll and Accounts Limited. (Company number 03038813) and, in consequence, appoints the directors of that company.

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)

**Report of the Trustees
for the Year Ended 31st March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT - CONTINUED

Risk management

A risk review continues to be an on-going aspect of all project planning, monitoring and quality assurance. Many aspects of risk management, such as authorisation, monitoring, and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover, are embedded in our policies and operating procedures.

We introduced a full risk register during the year that all staff and trustees have contributed to. This will help to inform our sub-committee work in the coming months and years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04283003 (England and Wales)

Registered Charity number

1090036

Registered office

Cardigan House
Ferncliffe Road
Bingley
West Yorkshire
BD16 2TA

Trustees

D O Amusan-Fagborun	
E Anand	(appointed 12/5/21)
S J Davison	
S E Douglas	(appointed 11/11/20)
P M Essler	
M P Fraser	(appointed 10/3/21)
M T Gerdes	
S P K Jagpal	(appointed 10/3/21)
M P Nicholson	
R D Templar	(appointed 7/5/20)
K J Wyatt	

Company Secretary

S J Nevison

Auditors

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)

**Report of the Trustees
for the Year Ended 31st March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS – CONTINUED

Bankers

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

Key Management

Chief Executive - S J Nevison

FUNDS HELD AS CUSTODIAN FOR OTHERS

At 31 March 2021 the charity held funds as custodian on behalf of other organisations totalling £19,184. These are held within a separate bank account to ensure segregation from the charity's assets.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Action Bradford & District Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 audit information of which the charitable company's auditors are 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 auditors are aware of that information.

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)
Report of the Trustees
for the Year Ended 31st March 2021

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ^{08/11/2021}..... and signed on its behalf by:

Stephen John Davison

.....
S J Davison - Trustee

**Report of the Independent Auditors to the Members of
Community Action Bradford & District Ltd (Registered number: 04283003)**

Opinion

We have audited the financial statements of Community Action Bradford & District Ltd (the 'parent charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Community Action Bradford & District Ltd (Registered number: 04283003)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group or parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
Community Action Bradford & District Ltd (Registered number: 04283003)**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the parent charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the parent charitable company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the parent charitable company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of
Community Action Bradford & District Ltd (Registered number: 04283003)**

There are inherent limitations in our audit procedures described above. The more removed those laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 9 November 2021

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Statement of Consolidated Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2021

		Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	148,663	594,830	743,493	610,046
Charitable activities	5				
Buildings		56,758	-	56,758	184,276
Projects and Programmes		-	1,053	1,053	94,006
Sector Support		10,077	4,776	14,853	35,902
Other trading activities	3	342,552	-	342,552	358,857
Investment income	4	5,258	-	5,258	3,353
Total		563,308	600,659	1,163,967	1,286,440
EXPENDITURE ON					
Charitable activities	6				
Buildings		138,131	-	138,131	197,459
Projects and Programmes		39,527	199,037	238,564	479,561
Sector Support		134,377	307,760	442,137	316,817
Other trading activities		295,095	-	295,095	254,076
Total		607,130	506,797	1,113,927	1,247,913
NET INCOME/(EXPENDITURE)		(43,822)	93,862	50,040	38,527
Taxation		(3,078)	-	(3,078)	(2,981)
NET MOVEMENT IN FUNDS		(46,900)	93,862	46,962	35,546
RECONCILIATION OF FUNDS					
Total funds brought forward		1,382,680	192,860	1,575,540	1,539,994
TOTAL FUNDS CARRIED FORWARD		<u>1,335,780</u>	<u>286,722</u>	<u>1,622,502</u>	<u>1,575,540</u>

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD (REGISTERED NUMBER: 04283003)
Group And Charity Balance Sheet
31st March 2021

	Notes	GROUP 31.3.21 £	GROUP 31.3.20 £	CHARITY 31.3.21 £	CHARITY 31.3.20 £
FIXED ASSETS					
Tangible Assets	12	495,135	498,428	485,720	494,475
Investments	13	-	-	-	-
		<u>495,135</u>	<u>498,428</u>	<u>485,720</u>	<u>494,475</u>
CURRENT ASSETS					
Debtors	14	140,002	154,876	134,675	135,923
Cash at bank and in hand		<u>1,417,127</u>	<u>1,325,963</u>	<u>1,195,340</u>	<u>1,109,001</u>
		1,557,129	1,480,839	1,330,015	1,244,924
CREDITORS					
Amounts falling due within one year	15	(426,852)	(401,649)	(363,155)	(326,935)
		<u>1,130,277</u>	<u>1,079,190</u>	<u>966,860</u>	<u>917,989</u>
NET CURRENT ASSETS / (LIABILITIES)					
		<u>1,625,412</u>	<u>1,577,618</u>	<u>1,452,580</u>	<u>1,412,464</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
PROVISIONS FOR LIABILITIES	16	(2,910)	(2,078)	-	-
		<u>1,622,502</u>	<u>1,575,540</u>	<u>1,452,580</u>	<u>1,412,464</u>
NET ASSETS					
		<u>1,622,502</u>	<u>1,575,540</u>	<u>1,452,580</u>	<u>1,412,464</u>
FUNDS					
Unrestricted funds	18	1,335,780	1,382,680	1,165,858	1,219,604
Restricted funds	18	<u>286,722</u>	<u>192,860</u>	<u>286,722</u>	<u>192,860</u>
TOTAL FUNDS		<u>1,622,502</u>	<u>1,575,540</u>	<u>1,452,580</u>	<u>1,412,464</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees and authorised for issue on 08/11/2021 and were signed on its behalf by:

Stephen John Davison

S J Davison - Trustee

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	101,345	441,659
Tax paid		<u>(3,078)</u>	<u>(2,981)</u>
Net cash provided by operating activities		<u>98,267</u>	<u>438,678</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,361)	(8,622)
Interest received		<u>5,258</u>	<u>3,353</u>
Net cash provided by/(used in) investing activities		<u>(7,103)</u>	<u>(5,269)</u>
Change in cash and cash equivalents in the reporting period			
		91,164	433,409
Cash and cash equivalents at the beginning of the reporting period		<u>1,325,963</u>	<u>892,554</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,417,127</u></u>	<u><u>1,325,963</u></u>

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Cash Flow Statement
for the Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/21 £	31/3/20 £
Net income for the reporting period (as per the Statement of Financial Activities)	46,962	35,546
Adjustments for:		
Depreciation charges	15,654	25,575
Interest received	(5,258)	(3,353)
Decrease in debtors	14,874	94,080
Increase in creditors	<u>29,113</u>	<u>289,811</u>
Net cash provided by operations	<u>101,345</u>	<u>441,659</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	<u>1,325,963</u>	<u>91,164</u>	<u>1,417,127</u>
	<u>1,325,963</u>	<u>91,164</u>	<u>1,417,127</u>
Total	<u>1,325,963</u>	<u>91,164</u>	<u>1,417,127</u>

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Group financial statements

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has availed itself of Paragraph 3 (3) of Schedule 4 of the Companies Act 2006 and adapted the Companies Act formats to reflect the special nature of the Charity's activities. No separate SOFA or Income and Expenditure Account have been presented for the Charity alone as permitted by section 230 of the Companies Act 2006 and paragraph 327 of the SORP.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Grants where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants, including government grants, are credited to deferred income. Grants towards capital expenditure are released to the SoFA over the expected useful life of the assets. Grants towards revenue expenditure are released to the SoFA as the related expenditure is incurred.

Income from investments is included in the year in which it is receivable.

Income from activities for generating funds relates to property management income generated by the charity's trading subsidiaries.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Allocation and apportionment of costs

Redundancy costs

Redundancy costs are charged in the Statement of Financial Activities in the year in which the employees leave employment.

Tangible fixed assets

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

Long leasehold	- Straight line over 99-year lease term
Fixtures and fittings	- 20% on reducing balance
	- Straight line over 3 years
	- Straight line over 4 years
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

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.

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.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	13,153	13,353
Grants	<u>730,340</u>	<u>596,693</u>
	<u>743,493</u>	<u>610,046</u>

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Bradford Community Foundation	10,000	-
Bradford District and Craven Clinical Commissioning Group	-	30,000
Bradford Metropolitan District Council - Community Buildings Grant	16,194	-
Bradford Metropolitan Borough Council - Community Champions	10,000	-
Bradford Metropolitan District Council - Covid grants	65,713	-
Bradford Metropolitan District Council - Healthwatch	180,000	185,000
Bradford Metropolitan District Council - Ilkley grant	4,000	4,000
Bradford Metropolitan District Council - Info	60,000	60,000
Bradford Metropolitan Borough Council - Sundry grants	7,047	-
Bradford Metropolitan Borough Council - Test and Trace	48,500	-
Bradford Metropolitan District Council - Training	27,060	27,060
Bradford Metropolitan District Council - VOSO	125,150	140,150
Bradford Metropolitan District Council - Young Lives Bradford	74,250	74,250
Bradford VCS Alliance	2,375	-
Central Hall grants	-	2,000
Community Partnerships - Bingley Bubble	7,486	22,824
Community Partnerships - HALE	25,980	-
Department of Transport - Bus Service Operators Grant	781	781
Equality Together	6,000	-
HMRC - Job Retention Scheme	38,014	1,708
Ilkley Town Council	-	2,735
Keighley Asian Women and Children's Centre	6,195	22,625
NAVCA	9,500	-
Shipley Area Links	-	20,859
Sundry small grants	-	740
Voluntary Action Leeds	<u>6,095</u>	<u>1,961</u>
	<u>730,340</u>	<u>596,693</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

3. OTHER TRADING ACTIVITIES

	31/3/21 £	31/3/20 £
Exceptional items	-	55,000
Income from Braford Community Payroll Limited	<u>342,552</u>	<u>303,857</u>
	<u>342,552</u>	<u>358,857</u>

4. INVESTMENT INCOME

	31/3/21 £	31/3/20 £
Deposit account interest	<u>5,258</u>	<u>3,353</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/21 £	31/3/20 £
<u>Charitable and Project Income</u>		
Buildings	56,758	184,276
Projects and Programmes	1,053	94,006
Sector Support	9,547	35,902
<u>Sector Support Income</u>		
Payroll recharges	<u>5,306</u>	-
	<u>72,664</u>	<u>314,184</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Buildings	138,131	-	138,131
Projects and Programmes	238,564	-	238,564
Sector Support	<u>432,795</u>	<u>9,342</u>	<u>442,137</u>
	<u>809,490</u>	<u>9,342</u>	<u>818,832</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Sector Support	<u>222</u>	<u>9,120</u>	<u>9,342</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Auditor's Remuneration - Riley and Co Limited	7,514	7,416
Auditor's Remuneration - Riley and Co Limited: Non-Audit Services	1,313	1,275
Depreciation - owned assets	<u>15,654</u>	<u>25,575</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

10. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	757,543	817,311
Social security costs	56,983	56,876
Other pension costs	<u>30,012</u>	<u>24,650</u>
	<u>844,537</u>	<u>898,837</u>

The average monthly number of employees during the year ended 31 March 2020 were as follows:

	31.3.21	31.3.20
	Number	Number
Chief Executive Officers and Managers	3.8	2.8
Administration and Finance	3.3	3.4
Support and Development	4.2	6.6
Trading activities	7.0	7.0
Information	3.4	2.4
Healthwatch	3.5	3.8
Projects	1.2	3.5
Ancillary staff (Cleaners)	<u>1.6</u>	<u>1.2</u>
	<u>28</u>	<u>38.75</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

10. STAFF COSTS - continued

The head count of employees for the year was 37.

The key management personnel of the charity have been identified as the Chief Executive.

The aggregate employment benefits, including accrued TOIL, redundancy, benefits in kind, employer's national insurance and pension contributions, for these key management personnel for the year was £54,689 (2020 - £56,819). The salaries of the key management are set by the trustees, and then reviewed annually.

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,308	533,738	610,046
Charitable activities			
Buildings	184,276	-	184,276
Projects and Programmes	17,970	76,036	94,006
Sector Support	10,807	25,095	35,902
Other trading activities	358,857	-	358,857
Investment income	3,353	-	3,353
Total	651,571	634,869	1,286,440
EXPENDITURE ON			
Charitable activities			
Buildings	197,459	-	197,459
Projects and Programmes	171,429	308,132	479,561
Sector Support	10,780	306,037	316,817
Other trading activities	254,076	-	254,076
Total	633,744	614,169	1,247,913
NET INCOME	17,827	20,700	38,527
Taxation	(2,981)	-	(2,981)
Transfers between funds	178,691	(178,691)	-

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	193,537	(157,991)	35,546
RECONCILIATION OF FUNDS			
Total funds brought forward	1,189,143	350,851	1,539,994
TOTAL FUNDS CARRIED FORWARD	<u>1,382,680</u>	<u>192,860</u>	<u>1,575,540</u>

12. TANGIBLE FIXED ASSETS

GROUP

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2020	531,000	180,543	80,210	37,820	829,574
	-	-	-	12,361	12,361
Disposals	-	-	(21,710)	-	(21,710)
At 31st March 2021	<u>531,000</u>	<u>180,543</u>	<u>58,500</u>	<u>50,181</u>	<u>820,225</u>
DEPRECIATION					
At 1st April 2020	53,787	163,171	80,210	33,978	331,146
Charge for year	5,302	3,508	-	6,844	15,654
Eliminated on disposal	-	-	(21,710)	-	(21,710)
At 31st March 2021	<u>59,089</u>	<u>166,679</u>	<u>58,500</u>	<u>40,822</u>	<u>325,090</u>
NET BOOK VALUE					
At 31st March 2021	<u>471,911</u>	<u>13,864</u>	<u>-</u>	<u>9,359</u>	<u>495,135</u>
At 31st March 2020	<u>477,213</u>	<u>17,372</u>	<u>-</u>	<u>3,843</u>	<u>498,428</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

12. TANGIBLE FIXED ASSETS

CHARITY

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2020	531,000	166,463	80,210	4,512	782,185
Disposals	-	-	(21,710)	-	(21,710)
At 31st March 2021	<u>531,000</u>	<u>166,463</u>	<u>58,500</u>	<u>4,512</u>	<u>760,475</u>
DEPRECIATION					
At 1st April 2020	53,787	149,201	80,210	4,512	287,710
Charge for year	5,302	3,453	-	-	8,755
Eliminated on disposal	-	-	(21,710)	-	(21,710)
At 31st March 2021	<u>59,089</u>	<u>152,654</u>	<u>58,500</u>	<u>4,512</u>	<u>274,755</u>
NET BOOK VALUE					
At 31st March 2021	<u>471,911</u>	<u>13,809</u>	<u>-</u>	<u>-</u>	<u>485,720</u>
At 31st March 2020	<u>477,213</u>	<u>17,262</u>	<u>-</u>	<u>-</u>	<u>494,475</u>

Included within long leasehold assets is the charity premises at Central Hall, Keighley. These premises were revalued on the 9th November 2017 by Andrew Idle Associates. The revaluation amount was included in the accounts to 31 March 2017 as deemed cost under the transitional rules for FRS 102.

In the year ended 31 March 2019 the trustees became aware of a significant change to the value of the long leasehold premises, relating to significant repairs required to the roof of the building, an impairment reduction of £69,000 was accounted for in that financial year.

Under the historical cost convention, the long leasehold property would have been included in the accounts as shown below:

	31.3.21 £	31.3.20 £
Cost	144,971	144,971
Depreciation	<u>(22,545)</u>	<u>(22,399)</u>
Net Book Value	<u>122,426</u>	<u>122,572</u>

13. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK. The company's investments at the balance sheet date include the following:

Bradford Community Payroll Ltd

The charity is the sole member of Bradford Community Payroll Ltd, which does not have share capital, therefore no investment value is presented on the balance sheet of the charity.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

13. FIXED ASSET INVESTMENTS - CONTINUED

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31.3.21	31.3.20
	£	£
Turnover	347,952	305,720
Total Expenditure	(297,577)	(254,075)
Other Income	-	454
Taxation	<u>(3,078)</u>	<u>(2,981)</u>
	47,297	49,118
Donation to parent charity	<u>(40,451)</u>	<u>(62,633)</u>
	<u><u>(6,846)</u></u>	<u><u>(13,515)</u></u>

Summary of assets and liabilities:

Assets	183,131	240,276
Liabilities	<u>(13,210)</u>	<u>(77,201)</u>
	<u><u>169,921</u></u>	<u><u>163,075</u></u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.21	GROUP 31.3.20	CHARITY 31.3.21	CHARITY 31.3.20
	£	£	£	£
Trade debtors	124,964	67,317	117,462	56,288
Amounts owed by group undertakings	-	-	8,242	-
Other debtors	-	(377)	-	(377)
Prepayments and Accrued Income	<u>15,038</u>	<u>87,936</u>	<u>8,971</u>	<u>80,012</u>
	<u><u>140,002</u></u>	<u><u>154,876</u></u>	<u><u>134,675</u></u>	<u><u>135,923</u></u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31.3.21	GROUP 31.3.20	CHARITY 31.3.21	CHARITY 31.3.20
	£	£	£	£
Trade creditors	8,890	75,149	8,035	75,073
Social security and other taxes	61,070	47,093	-	2,593
Other creditors	327,354	227,951	327,354	204,680
Accruals and deferred income	<u>29,538</u>	<u>51,456</u>	<u>27,766</u>	<u>44,589</u>
	<u><u>426,852</u></u>	<u><u>401,649</u></u>	<u><u>363,155</u></u>	<u><u>326,935</u></u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

16. PROVISIONS FOR LIABILITIES

The parent charitable company's, trading subsidiary, Bradford Community Payroll Ltd, participates in the TPT Retirement Solutions: The Growth Plan pension scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers.

The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2011. This valuation showed assets of £780m, liabilities of £928m and a deficit of £148m.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions:

From 1/4/16 to 30/9/25	£12,945,440 p.a.	(payable monthly and increasing by 3% each on 1st April)
From 1/4/16 to 30/9/28	£54,560 p.a.	(payable monthly and increasing by 3% each on 1st April)

Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

It is these contributions that have been used to derive the company's balance sheet liability.

A provision of £1,121 (2020: £1,327) has been brought into these accounts. The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21 £	31/3/20 £
Within one year	27,731	27,731
Between one and five years	47,973	71,153
In more than five years	<u>84</u>	<u>85</u>
	<u><u>75,788</u></u>	<u><u>98,969</u></u>

18. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Unrestricted fund - Bradford	499,556	(34,090)	34,507	499,973
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	-	11,320
Designated fund - Landmark House	84,500	-	(19,500)	65,000
Designated fund - Minibus Fund	90,314	(7,508)	-	82,806
Designated fund - Redundancy	95,641	-	(15,007)	80,634
Property Revaluation fund - Central Hall	<u>477,213</u>	<u>(5,302)</u>	<u>-</u>	<u>471,911</u>
	1,382,680	(46,900)	-	1,335,780
Restricted funds				
Big Lottery Fund - E5	11,517	(7,426)	-	4,091
Big Lottery Fund - HALE	-	(2,260)	-	(2,260)
Bradford Befriending Network	-	(302)	-	(302)
Bradford CCG	-	(150)	-	(150)
Daycare	-	289	-	289
Day Opportunities	-	2,507	-	2,507
Dementia Friendly Keighley	(3,149)	(3,001)	-	(6,150)
Healthwatch	42,600	30,359	-	72,959
Ilkley	42,323	-	-	42,323
INFO	37,028	7,248	-	44,276
VOSO	36,821	22,997	-	59,818
Young Lives Bradford	<u>25,720</u>	<u>43,601</u>	<u>-</u>	<u>69,321</u>
	<u>192,860</u>	<u>93,862</u>	<u>-</u>	<u>286,722</u>
TOTAL FUNDS	<u><u>1,575,540</u></u>	<u><u>46,962</u></u>	<u><u>-</u></u>	<u><u>1,622,502</u></u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	563,308	(597,398)	(34,090)
Designated fund - Minibus Fund	-	(7,508)	(7,508)
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	563,308	(610,208)	(46,900)
Restricted funds			
Big Lottery Fund - E5	6,286	(13,712)	(7,426)
Big Lottery Fund - HALE	26,230	(28,490)	(2,260)
Bradford Befriending Network	-	(302)	(302)
Bradford CCG	-	(150)	(150)
Daycare	620	(331)	289
Day Opportunities	2,636	(129)	2,507
Dementia Friendly Keighley	782	(3,783)	(3,001)
Healthwatch	182,499	(152,140)	30,359
INFO	126,672	(119,424)	7,248
VOSO	171,090	(148,093)	22,997
Young Lives Bradford	83,844	(40,243)	43,601
	600,659	(506,797)	93,862
TOTAL FUNDS	1,163,967	(1,117,005)	46,962

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
Unrestricted fund - Bradford	387,745	28,940	82,871	499,556
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	-	-	11,320	11,320
Designated fund - Landmark House	-	-	84,500	84,500
Designated fund - Minibus Fund	93,731	(3,417)	-	90,314
Designated fund - Redundancy	101,773	(6,132)	-	95,641
Property Revaluation fund - Central Hall	<u>481,758</u>	<u>(4,545)</u>	<u>-</u>	<u>477,213</u>
	1,189,143	14,846	178,691	1,382,680
Restricted funds				
Big Lottery Fund - E5	10,748	769	-	11,517
Big Lottery Fund - HALE	(328)	(3,115)	3,443	-
CDW	15,711	(4,391)	(11,320)	-
Central Hall - Keighley	9,049	-	(9,049)	-
Daycare	(3,140)	(397)	3,537	-
Day Opportunities	9,429	179	(9,608)	-
Dementia Friendly Keighley	(1,128)	(2,021)	-	(3,149)
Healthwatch	54,686	7,914	(20,000)	42,600
Ilkley	42,323	-	-	42,323
INFO	30,887	(13,859)	20,000	37,028
VOSO	56,410	9,462	(29,051)	36,821
WYH NHS E	27,358	(715)	(26,643)	-
Young Lives Bradford	<u>98,845</u>	<u>26,875</u>	<u>(100,000)</u>	<u>25,720</u>
	<u>350,850</u>	<u>20,701</u>	<u>(178,691)</u>	<u>192,860</u>
TOTAL FUNDS	<u><u>1,539,994</u></u>	<u><u>35,546</u></u>	<u><u>-</u></u>	<u><u>1,575,540</u></u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - Bradford	651,571	(622,632)	28,940
Designated fund - Minibus Fund	-	(3,417)	(3,417)
Designated fund - Redundancy	-	(6,132)	(6,132)
Property Revaluation fund - Central Hall	-	(4,544)	(4,545)
	<u>651,571</u>	<u>(636,725)</u>	<u>14,846</u>
Restricted funds			
Big Lottery Fund - E5	24,394	(23,625)	769
Big Lottery Fund - HALE	22,859	(25,974)	(3,115)
CDW	-	(4,391)	(4,391)
Daycare	-	(397)	(397)
Day Opportunities	65,855	(65,676)	179
Dementia Friendly Keighley	10,457	(12,478)	(2,021)
Healthwatch	182,788	(174,874)	7,914
INFO	63,693	(77,552)	(13,859)
VOSO	184,351	(174,889)	9,462
WYH NHS E	1	(716)	(715)
Young Lives Bradford	80,471	(53,596)	26,875
	<u>634,869</u>	<u>(614,168)</u>	<u>20,701</u>
TOTAL FUNDS	<u><u>1,286,440</u></u>	<u><u>(1,250,894)</u></u>	<u><u>35,546</u></u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Fixed assets	495,135	-	495,135	498,428
Current assets	1,259,028	298,101	1,557,129	1,480,839
Current liabilities	(415,473)	(11,379)	(426,852)	(401,649)
Provision	<u>(2,910)</u>	<u>-</u>	<u>(2,910)</u>	<u>(2,078)</u>
	<u><u>1,335,780</u></u>	<u><u>286,722</u></u>	<u><u>1,622,502</u></u>	<u><u>1,575,540</u></u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

UNRESTRICTED FUNDS

Unrestricted fund: Bradford - General funds brought forward from the Bradford CVS accounts.

Designated fund: Building/Closure Costs - Fund to cover 6-month closure and building costs.

Designated fund: Keighley - Fund to earmark funds to be spent on Keighley activities.

Designated fund: Landmark House - Fund to earmark the lease commitment held by the charity in relation to Landmark House, the premises used by Bradford Community Payroll Ltd.

Designated fund; Minibus Fund - Fund to support the CAB&D Community Transport Scheme in the future.

Designated fund: Redundancy - Fund to cover redundancy costs as at the year end.

Property Revaluation fund - Relates to revaluation reserve for Central Hall, Keighley.

RESTRICTED FUNDS

Big Lottery fund: E5 - Big Lottery project supporting women and girls operating in Keighley ward.

Big Lottery fund: HALE - Shipley Area Links Befriending and Advocacy project.

Daycare - Council grant to run day care services in Bingley.

Day Opportunities - Day care services for older people in Bingley.

Dementia Friendly Keighley - We employ and support the staff of DFK on behalf of a management committee. This project will develop and become independent in the future.

Healthwatch - Council contract to run Healthwatch, a statutory duty of the Council to deliver.

Ilkley - Income left by a benefactor to Ilkley Office for the benefit of the Ilkley ward.

INFO - Our information service providing newsletters and social media updates to the sector; this team also manages our online database which drives several other websites/portals for the local VCS and communities.

VOSO - Monies from the BISON grant.

Young Lives Bradford - Council grant to provide voice and representation activity.

(NB: References to 'Council' above refer to Bradford Metropolitan District Council)

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers between funds represent the movement of year end balances relating to projects that have ended and the closing balances have been agreed with the funder to be utilised by the charity on alternative projects.

19. CONTINGENT LIABILITIES

The charity, as the sole member of its trading subsidiary, Bradford Community Payroll and Accounts Ltd, undertakes to contribute to the assets of the limited company, in the event of the company being wound up either whilst it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding £1.

The charity has been required to underwrite a guarantee for the trading subsidiary in relation to its banking relationship with Unity Trust, this guarantee relates to the level of money processing by the company.

20. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with group

The charitable company has taken advantage of exemption, under the terms of FRS 102, not to disclose related party transactions with wholly owned subsidiaries within the group.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.