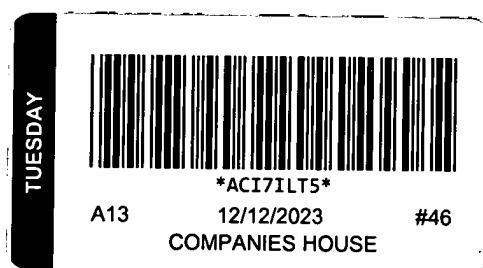


REGISTERED COMPANY NUMBER: 04283003 (England and Wales)
REGISTERED CHARITY NUMBER: 1090036

**Report of the Trustees and
Consolidated Financial Statements
for the Year Ended 31st March 2023
for
COMMUNITY ACTION BRADFORD & DISTRICT LTD**

BK Plus Audit Ltd
Statutory Auditor
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 2023

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**Report of the Trustees
for the Year Ended 31st March 2023**

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 2023. 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 2023. The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2023 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 City of Bradford Metropolitan District Council (CBMDC) grants and contracts including the Voluntary, Community and Social Enterprise (VCSE) Support and Improvement Programme (SIP), other grants and earned income.

Following a competitive tendering process which concluded in December 2021, our previous BISON grant was replaced with a three-year contract called VCSE SIP. Community Action formed a new partnership to deliver the VCSE SIP with Participate Projects, HALE and The VCS Alliance. Our partnership was successful in securing five of the six Lots available covering Capacity Building, Volunteering, Information and Insight, Voice and Influence and Citizen's Engagement. The sixth Lot will be delivered by our previous partners, CNet and this covers Building Sustainability.

This new ambitious programme started in April 2022 and Community Action are excited to be leading VCSE sector support for at least the next three years.

The breakdown of the delivery of the VCSE SIP are as follows:

Capacity Building; led by Community Action and delivered in partnership with Participate Projects who specialise in social enterprise support and development and with WYCAS as a sub-contractor covering financial organisation development activities.

Volunteering; led by Community Action and delivered in partnership with Participate Projects who specialise in business volunteering

Information and Insight; solely delivered by Community Action

Voice and Influence; led by Community Action in partnership with The VCS Alliance

Citizen's Engagement; led by HALE with sub-contractors at CNet, Keighley Healthy Living and Bradford Talking Media. This Lot has close links to the Voice and Influence Lot

Our beneficiaries have seen that we have been able to build on the previous service delivery of each of the individual organisations in the partnership. By working together we are able to provide a more joined up service, increasing the quality of our work and reducing duplication. We remain working in a hybrid manner ie without the need for a large office base and the team have become more agile and flexible in their approach; again a benefit to our beneficiaries.

Further developments through this contract are the allocation of one named, dedicated worker for each of the Bradford District constituencies and the ability to diversify the frontline staff team as we were able to recruit new staff across the Lots.

We have also delivered these major pieces of work:

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. Following the growth during 2021/22 the new manager has maintained the reputation of Healthwatch and it builds further in reach and achievements. The decision taken to 'float off' Healthwatch as an independent entity made last year remains a work in progress. The timeline for this has stretched due to issues with Director recruitment and we remain dependent on the Charity Commission registering the new body. Funding for the Healthwatch contract has rolled over into a further year, with competitive tendering expected in late 2023/early 2024.

Report of the Trustees
for the Year Ended 31st March 2023

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 continued to use the legacy from the Maureen Wilson Estate to enable this office to operate. In December 2022, as part of a planned handover due to the upcoming retirement of the key member of staff in this office, we transferred the office lease to Ilkley Community Transport and since then we are now a tenant in this office. This is proving successful thus far.

Community Champions - the Community Champions programme funded by Dept of Levelling Up, Housing and Communities continued into 2022/23, ending in late January as vaccinations programmes drew to a natural conclusion. We have kept in contact with the Champions so that if any further funding is allocated to this initiative we can mobilise quickly.

Towns Fund - Keighley and Shipley - Our CEO is the VCSE representative on both of these Boards and has supported the development of the Town Improvement Plans and their submission to government. Both plans were well received and over £58.6m will come into the District over the next few years. Through the Keighley Towns Fund we secured a capital grant of £162k to repair the roof at Central Hall; we hope to begin this work in 2023 when the final parts of the grant agreement for the funding are signed off.

RIC projects - in late March 2022 we were approached to offer a 'lifeboat' service to a small set of RIC projects due to the unexpected closure of the Thornbury Centre Charity. We TUPE'd over 3 staff and managed the projects for three months whilst the recommissioning of the services was completed. Staff were then transferred to new organisations from the beginning of July.

Shipley Area Links - this project ran through the year, supporting befriending in the Shipley and Bingley areas. This project was delivered in partnership with HALE. Funding for the programme ended in March 2023.

Shaping the Future in Volunteering - we began conversations with a group of 26 national charities about work to support these charities with the diversification of their volunteering base. Grant applications were made by Shaping the Future and were unsuccessful so we are now working with the charities to revise the costs and seek contributions from each charity to begin this work in 2023/24.

Advice Network - in late March 2023 we were approached by CBMDC to deliver an advice network to support the new Welfare Advice contract providers. This funding provides resources for a co-ordinator post for 18 months.

Internships - we have developed a new relationship with the University of Bradford and in late March 2022 secured two internships within Community Action; these placements lasted for three months and on completion we have been able to offer them both roles within the VCSE SIP; one remained with us and the other chose to return to further post-graduate study at the University of Bradford.

Cost of Living Support - we were commissioned by CBMDC to deliver a printed support booklet and an accompanying website to support people with cost of living issues. This work was delivered in late October 2022 and the website has been maintained throughout the year. We fully expect to be re-commissioned to revise, update and reprint the booklet in autumn 2023.

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. The Kickstarter from 2021 was retained into the new VCSE SIP contract which was great news for the organisation as it enabled us to retain the knowledge and skills we had developed. We thank them all for their hard work. Central Hall continues to recover from the impact of COVID-19 and we have now completely filled all our tenable spaces, including securing a tenancy with Cellar Trust who started to run an evening-based crisis service from the premises in late 2022/early 2023. CAB were successful in retaining their Welfare Advice contract and have signed a new three-year lease.

Trading Arm

Bradford Community Payroll and Accounts (CPA) activity that grew during COVID-19 has stabilised following the further investment in the staff team within our trading arm. The joint post with our finance assistant working across both organisations to support both entities with back office functions continued throughout 2022/23 with a new finance manager being appointed to CPA in summer 2023. The Directors of CPA signed off a new business plan for the organisation during 2023 and this will see the staff of CPA being able to start to draw down performance-related rewards from the end of 2023/24. The business plan also addressed the static funding from CBMDC, providing an increase to our charges to the council. The plan also includes phases to develop both direct payments work and payroll services to VCSE organisations.

Partnerships

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

Voluntary Action Leeds (VAL)

Our close working relationship during this financial year continued with 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. Due to the changes to the funding for Community Action this post will need to change in 2022/23 though we expect to continue to deliver some joint work. The long serving CEO of VAL retired during this financial year so we await their replacement to see how we might further work together.

West Yorkshire and Harrogate Health and Care Partnership

Our CEO is the Bradford VCS lead for this partnership. She attends monthly meetings to ensure the voice of Bradford District VCSE organisations is reflected in any plans the partnership makes.

NAVCA

Our CEO remains active in the network of CEOs that support each other through COIN. During the year NAVCA launched a new quality award called LIQA and we are part of the pilot programme to develop this work further.

City Of Culture 2025 (BD2025)

As part of the new VCSE SIP contract, Community Action are expected to support this exciting year of work by working with BD2025 in the management and recruitment of volunteers. In early 2022 we began this journey by supporting a funding application to Spirit of 2012 to kickstart the volunteering offer before the year arrives. We were successful in round one and our round two application in early May 2022 was also successful. In practice, Community Action will be providing long-arm support after the recruitment process indicated that staff were better placed to be employed with the BD2025 staff team. Community Action are also part of the legacy of this work and will maintain the ongoing database after BD2025 ends.

FINANCIAL REVIEW

Financial position - Charity

The Statement of Financial Activities shows total incoming resources of £1,321,538 (2022: £1,005,097) and total resources expended of £1,262,050 (2022: £1,009,264), being a net surplus on movement of funds of £59,488 (2022: £4,167 deficit). The total reserves at the year end are £1,507,901 (2022: £1,448,413). Unrestricted reserves at the year end are £1,274,192 (2022: £1,329,122) and restricted funds are £233,708 (2022: £119,290).

Financial position - Group

The Statement of Financial Activities shows total incoming resources of £1,646,825 (2022: £1,296,204) and total resources expended of £1,569,375 (2022: £1,290,308), being a net surplus on movement of funds of £77,450 (2022: £5,896). The total reserves at the year end are £1,707,396 (2022: £1,629,170). Unrestricted reserves at the year end are £1,473,688 (2022: £1,509,880) and restricted funds are £233,708 (2022: £119,290).

**Report of the Trustees
for the Year Ended 31st March 2023**

FINANCIAL REVIEW**Reserves policy**

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 £361,369.

The Trustees feel that reserves should equate to approximately six months unrestricted running costs, currently £240,069, to 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.

The trustees have designated the following funds as at 31/3/23.

<u>Fund</u>	<u>£</u>	<u>Purpose</u>
		Staffing and running costs for six months to ensure proper closure of the organisation; figure to be reviewed in 2023/24
Organisation Closure costs	124,136	Redundancy valuation for all staff
Redundancy Contingency	80,634	Funds to support the maintenance of our flagship building in Keighley
Central Hall Maintenance	30,820	Funds to guarantee the lease of Landmark House
Landmark House Lease	26,000	Funds to invest in services that support the wider VCSE Sector in Bradford District. During 2023/24 a spending plan for this fund will be drawn up.
Development Fund	219,185	A new valuation of the property will take place in 2024 following the completion of the roof renovation
Property Revaluation fund - Central Hall	<u>461,306</u>	
	<u><u>942,081</u></u>	

FUTURE PLANS

We are secure with the VCSE SIP funding for our main services until 2025 and are hopeful that we will then be awarded a plus on extension. However due to the financial pressures on Bradford Council we are unsure if this will be funded to the same level so we are already planning how to improve our financial position by increasing our trading options.

We developed a new job site during 2022/23, launching in April 2023; since then it has proved popular and we are looking to move into phase 2 of this development by seeking private sector businesses' job adverts on the site. We hope this activity will enable us to turn the site into a full income stream whilst keeping costs low for the VCSE sector.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Action Bradford and District 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 7.

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 groups within the membership of the organisation. 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.

Our Board development continues through 2022/23, with the new members recruited during lockdown settling into their roles. As a Board we are committed to ensuring that our whole organisation is reflective of the communities we serve and during this year we added a standing item to our agenda covering EDI allowing us to check our progress and development in the diversification of our organisation. The new contract in 2022/23 will enable us to continue to reflect on this within both the Board and the staff team. During 22/23 the Board also agreed to look into the development of a Stakeholder Advisory Group to support their desire to be reflective of the communities in Bradford District.

All trustees give their time voluntarily.

Organisational structure and management

The charity is organised so that the trustees met regularly to manage its affairs; our sub-committees meet when required to meet the needs of the organisation and we run our Board meetings bi-monthly. These remain mostly online within the parameters of governing document and during 2022/23 we have held some of the meetings face-to-face.

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. Two of our directors are also directors of CPA and our CEO takes a third seat at CPA Board.

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.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

CAB&D is involved in a number of partnerships in order to fulfil its objectives.

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

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
England
BD16 2TA

Trustees

D O Amusan-Fagborun
E Anand
S J Davison (resigned 19/5/23)
S E Douglas
P M Essler
M P Fraser (resigned 30/8/23)
M T Gerdes
M P Nicholson
R D Templar
K J Wyatt

Company Secretary

S J Nevison

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Report of the Trustees
for the Year Ended 31st March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

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 2023 the charity held funds as custodian on behalf of other organisations totalling £28,859. These are held within 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.

Approved by order of the board of trustees on 04/12/2023 and signed on its behalf by:

Mark T. Gerdes

.....
M T Gerdes - 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 2023 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 2023 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 group and parent 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.

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 companies' 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.

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 that 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 BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 7 December 2023

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Statement of Financial Activities
(Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	212,896	877,384	1,090,280	801,637
Charitable activities	4				
Buildings		124,879	-	124,879	100,425
Projects and Programmes		-	20,089	20,089	4,368
Sector Support		11,281	19,744	31,025	44,443
Other trading activities	5	374,289	-	374,289	342,770
Investment income	3	6,263	-	6,263	2,561
Total		<u>729,608</u>	<u>917,217</u>	<u>1,646,825</u>	<u>1,296,204</u>
EXPENDITURE ON					
Charitable activities	6				
Buildings		177,628	-	177,628	144,466
Projects and Programmes	48	230,855	230,903	192,789	
Sector Support		292,179	544,519	836,698	662,059
Other trading activities		306,034	-	306,034	281,794
Support costs		16,874	1,238	18,112	9,200
Total		<u>792,763</u>	<u>776,612</u>	<u>1,569,375</u>	<u>1,290,308</u>
NET INCOME/(EXPENDITURE)		(63,155)	140,605	77,450	5,896
Transfers between funds	15	26,187	(26,187)	-	-
Taxation		<u>776</u>	<u>-</u>	<u>776</u>	<u>772</u>
Net movement in funds		(36,192)	114,418	78,226	6,668
RECONCILIATION OF FUNDS					
Total funds brought forward		1,509,880	119,290	1,629,170	1,622,502
TOTAL FUNDS CARRIED FORWARD		<u>1,473,688</u>	<u>233,708</u>	<u>1,707,396</u>	<u>1,629,170</u>

The notes form part of these financial statements

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

Group and Charity Balance Sheet

31st March 2023

	Notes	GROUP 31.3.23 £	GROUP 31.3.22 £	CHARITY 31.3.23 £	CHARITY 31.3.22 £
FIXED ASSETS					
Tangible Assets	12	484,472	485,735	483,200	480,385
Investments	13	-	-	-	-
		<u>484,472</u>	<u>485,735</u>	<u>483,200</u>	<u>480,385</u>
CURRENT ASSETS					
Debtors	14	317,093	184,533	277,029	104,603
Cash at bank and in hand		<u>1,488,211</u>	<u>1,209,099</u>	<u>1,279,552</u>	<u>1,050,143</u>
		1,805,304	1,393,632	1,556,581	1,154,746
CREDITORS					
Amounts falling due within one year	15	(582,139)	(248,059)	(531,880)	(186,718)
		<u>1,223,165</u>	<u>1,145,573</u>	<u>1,024,701</u>	<u>968,028</u>
NET CURRENT ASSETS / (LIABILITIES)					
		<u>1,707,637</u>	<u>1,631,308</u>	<u>1,507,901</u>	<u>1,448,413</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,707,637</u>	<u>1,631,308</u>	<u>1,507,901</u>	<u>1,448,413</u>
PROVISIONS FOR LIABILITIES	16	(241)	(2,138)	-	-
		<u>1,707,396</u>	<u>1,629,170</u>	<u>1,507,901</u>	<u>1,448,413</u>
NET ASSETS					
		<u>1,707,396</u>	<u>1,629,170</u>	<u>1,507,901</u>	<u>1,448,413</u>
FUNDS					
Unrestricted funds	18	1,473,688	1,509,880	1,274,190	1,329,122
Restricted funds	18	<u>233,708</u>	<u>119,290</u>	<u>233,711</u>	<u>119,291</u>
TOTAL FUNDS		<u>1,707,396</u>	<u>1,629,170</u>	<u>1,507,901</u>	<u>1,448,413</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 04/12/2023..... and were signed on its behalf by:

Mark T. Gerdes

M T Gerdes - Trustee

The notes form part of these financial statements

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Consolidated Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>289,064</u>	<u>(141,293)</u>
Net cash provided by/(used in) operating activities		<u>289,064</u>	<u>(141,293)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,216)	(5,937)
Interest received		<u>6,263</u>	<u>2,561</u>
Net cash used in investing activities		<u>(9,953)</u>	<u>(3,376)</u>
Change in cash and cash equivalents in the reporting period			
		279,111	(144,669)
Cash and cash equivalents at the beginning of the reporting period		<u>1,209,099</u>	<u>1,353,768</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,488,211</u></u>	<u><u>1,209,099</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 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	78,226	6,668
Adjustments for:		
Depreciation charges	17,478	15,337
Interest received	(6,263)	(2,561)
(Increase)/decrease in debtors	(132,560)	18,829
Increase/(decrease) in creditors	<u>332,184</u>	<u>(179,566)</u>
Net cash provided by/(used in) operations	<u><u>289,064</u></u>	<u><u>(141,293)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,209,099</u>	<u>279,111</u>	<u>1,488,211</u>
	<u>1,209,099</u>	<u>279,111</u>	<u>1,488,211</u>
Total	<u><u>1,209,099</u></u>	<u><u>279,111</u></u>	<u><u>1,488,211</u></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 2023

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.

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.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES - continued

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 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
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.

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	350	1,312
Grants	<u>1,089,930</u>	<u>800,325</u>
	<u><u>1,090,280</u></u>	<u><u>801,637</u></u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES - continued

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

	31/3/23	31/3/22
	£	£
Bradford Community Foundation - Resilience Fund	-	19,999
Bradford District and Craven Clinical Commissioning Group	6,499	-
Bradford Metropolitan District Council - Community Champions	17,319	84,490
Bradford Metropolitan District Council - Community Communications	-	1,105
Bradford Metropolitan District Council - Covid Grant	-	16,000
Bradford Metropolitan District Council - Disability Grant	9,213	17,213
Bradford Metropolitan District Council - DVSA	66,000	-
Bradford Metropolitan District Council - HALE	19,567	-
Bradford Metropolitan District Council - Healthwatch	184,200	180,000
Bradford Metropolitan District Council - Intergenerational Art Reach	-	516
Bradford Metropolitan District Council - Ilkley Grant	-	4,000
Bradford Metropolitan District Council - Info	-	60,000
Bradford Metropolitan District Council - Kickstart	-	21,858
Bradford Metropolitan District Council - Omicron Support	-	3,073
Bradford Metropolitan District Council - Test and Trace	-	73,457
Bradford Metropolitan District Council - Training	-	27,060
Bradford Metropolitan District Council - VCSE SIP	692,896	-
Bradford Metropolitan District Council - VCSE : Spirit of 2012	29,245	-
Bradford Metropolitan District Council - VOSO	-	125,150
Bradford Metropolitan District Council - Warm Spaces	4,103	-
Bradford Metropolitan District Council - Young Lives Bradford	-	74,250
Bradford VCS Alliance	60,888	-
Community Partnerships - Bingley Bubble	-	11,700
Community Partnerships - HALE	-	23,778
Harrogate NHS	-	17,500
HMRC - Job Retention Scheme	-	5,097
Ilkley Town Council	-	6,820
NAVCA	-	4,750
NHS Wakefield CCG	-	12,197
Sir George Martin Trust	-	5,000
Sundry - Small Grants	-	1,568
Voluntary Action Leeds	-	3,744
	<u>1,089,930</u>	<u>800,325</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>6,263</u>	<u>2,561</u>

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31/3/23	31/3/22
	£	£
<u>Charitable and project income</u>		
Buildings	124,879	100,425
Projects and Programmes	20,089	4,368
Sector Support	31,025	37,553
<u>Sector Support</u>		
Rents received	<u>-</u>	<u>6,890</u>
	<u>175,993</u>	<u>166,723</u>

5. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Income from Braford Community Payroll Limited	<u>374,289</u>	<u>342,770</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	-	18,112	18,112
Buildings	177,628	-	177,628
Projects and Programmes	230,903	-	230,903
Sector Support	<u>836,698</u>	<u>-</u>	<u>836,698</u>
	<u>1,245,229</u>	<u>18,112</u>	<u>1,263,341</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>320</u>	<u>17,792</u>	<u>18,112</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

8. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Auditor's Remuneration – BK Plus Audit Ltd	8,420	7,638
Auditor's Remuneration – BK Plus Audit Ltd : Non Audit Services	1,490	1,355
Depreciation - owned assets	<u>17,478</u>	<u>15,337</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' indemnity insurance cover is included within the charity's main insurance policy, however the premium paid is not separately identifiable from the total cost incurred.

Trustees' expenses

	31/3/23	31/3/22
	£	£
Trustees' expenses	<u>35</u>	<u>-</u>

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	808,004	759,297
Social security costs	61,105	58,928
Other pension costs	<u>29,926</u>	<u>26,842</u>
	<u>899,035</u>	<u>845,067</u>

The average monthly number of employees during the year ended 31 March 2023 were as follows:

	31/3/23	31/3/22
Chief Executive Officers and Managers	2.80	3.20
Administration and Finance	1.85	1.55
Trading activities	7.0	7.0
Support and Development	7.80	3.90
Information	3.00	4.87
Healthwatch	3.20	4.09
Projects	1.25	3.69
Ancillary staff (Cleaners and Cafe)	<u>1.15</u>	<u>1.15</u>
	<u>28.05</u>	<u>29.45</u>

The head count of employees at the year end was 29. The key management personnel of the charity have been identified as the Chief Executive.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

10. STAFF COSTS - continued

The aggregate employment benefits, including gross pay, benefits in kind, employer's national insurance and pension contributions, for these key management personnel for the year was £62,111 (2022 - £58,923). The salaries of the key management are set by the trustees, and then reviewed annually.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31/3/23	31/3/22
£60,001 - £70,000	<u>1</u>	<u>-</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,147	703,490	801,637
Charitable activities			
Buildings	100,425	-	100,425
Projects and Programmes	340	4,028	4,368
Sector Support	12,735	31,708	44,443
Other trading activities	342,770	-	342,770
Investment income	<u>2,561</u>	<u>-</u>	<u>2,561</u>
Total	<u>556,978</u>	<u>739,226</u>	<u>1,296,204</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	9,200	-	9,200
Buildings	144,466	-	144,466
Projects and Programmes	12,080	180,709	192,789
Sector Support	87,303	574,756	662,059
Other trading activities	<u>281,794</u>	<u>-</u>	<u>281,794</u>
Total	<u>534,843</u>	<u>755,465</u>	<u>1,209,308</u>
NET INCOME/(EXPENDITURE)	22,135	(16,239)	5,896
Transfers between funds	151,193	(151,193)	-
Taxation	<u>772</u>	<u>-</u>	<u>772</u>
Net movement in funds	174,100	(167,432)	6,668
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,335,780</u>	<u>286,722</u>	<u>1,622,502</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,509,880</u>	<u>119,290</u>	<u>1,629,170</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

12. TANGIBLE FIXED ASSETS

GROUP:

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2022	531,000	166,463	56,118	706,067
Additions	-	9,699	6,322	15,232
At 31st March 2023	<u>531,000</u>	<u>176,162</u>	<u>62,440</u>	<u>721,299</u>
DEPRECIATION				
At 1st April 2022	64,391	155,415	48,040	225,682
Charge for year	5,303	4,150	7,962	12,417
At 31st March 2023	<u>69,694</u>	<u>159,565</u>	<u>56,002</u>	<u>238,099</u>
NET BOOK VALUE				
At 31st March 2023	<u>461,306</u>	<u>16,597</u>	<u>6,438</u>	<u>484,472</u>
At 31st March 2022	<u>466,609</u>	<u>11,048</u>	<u>8,078</u>	<u>485,735</u>

CHARITY:

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2022	531,000	166,463	8,604	706,067
Additions	-	9,699	5,533	15,232
At 31st March 2023	<u>531,000</u>	<u>176,162</u>	<u>14,137</u>	<u>721,299</u>
DEPRECIATION				
At 1st April 2022	64,391	155,415	5,876	225,682
Charge for year	5,303	4,150	2,964	12,417
At 31st March 2023	<u>69,694</u>	<u>159,565</u>	<u>8,840</u>	<u>238,099</u>
NET BOOK VALUE				
At 31st March 2023	<u>461,306</u>	<u>16,597</u>	<u>5,297</u>	<u>483,200</u>
At 31st March 2022	<u>466,609</u>	<u>11,048</u>	<u>2,728</u>	<u>480,385</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

12. TANGIBLE FIXED ASSETS - CONTINUED

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:

	31/3/23	31/3/22
	£	£
Cost	144,971	144,971
Depreciation	<u>(22,837)</u>	<u>(22,691)</u>
Net Book Value	<u>122,134</u>	<u>122,280</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.

Nature of business: Provision of payroll and support services.

Summary of trading results:

	31/3/23	31/3/22
	£	£
Turnover	375,189	345,020
Total Expenditure	(306,086)	(302,281)
Other Income	-	1,500
Taxation	<u>776</u>	<u>772</u>
	67,537	45,011
Donation to parent charity (Paid in Year)	<u>(48,798)</u>	<u>(34,176)</u>
	<u>18,739</u>	<u>10,063</u>

Summary of assets and liabilities:

Assets	250,191	207,900
Liabilities	<u>(50,696)</u>	<u>(27,916)</u>
	<u>199,495</u>	<u>179,984</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31/3/23 £	GROUP 31/3/22 £	CHARITY 31/3/23 £	CHARITY 31/3/22 £
Trade debtors	303,038	169,485	270,472	89,448
Amounts owed by group undertakings	-	-	196	8,055
Prepayments and Accrued Income	14,055	15,048	6,361	7,100
	<u>317,093</u>	<u>184,533</u>	<u>277,029</u>	<u>104,603</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 31/3/23 £	GROUP 31/3/22 £	CHARITY 31/3/23 £	CHARITY 31/3/22 £
Trade creditors	27,543	24,205	26,606	21,636
Social security and other taxes	59,290	57,156	12,421	55
Funding held for other groups	28,859	10,695	28,859	10,695
Accruals	29,770	28,537	27,317	26,866
Deferred Income	436,677	127,466	436,677	127,466
	<u>582,139</u>	<u>248,059</u>	<u>531,880</u>	<u>186,718</u>

16. LEASING AGREEMENTS

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

	31/3/23 £	31/3/22 £
Within one year	33,851	34,770
Between one and five years	14,754	42,504
In more than five years	<u>82</u>	<u>83</u>
	<u>48,687</u>	<u>77,357</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Fixed assets	484,472	-	484,472	485,735
Current assets	1,571,596	233,708	1,805,304	1,393,632
Current liabilities	<u>(582,380)</u>	<u>-</u>	<u>(582,380)</u>	<u>(250,197)</u>
	<u>1,473,688</u>	<u>233,708</u>	<u>1,707,396</u>	<u>1,629,170</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

18. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted fund - Bradford	562,496	(57,077)	26,187	531,606
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	19,500	30,820
Designated fund - Landmark House	45,500	-	(19,500)	26,000
Designated fund - Development Fund	219,185	-	-	219,185
Designated fund - Redundancy	80,634	-	-	80,634
Property Revaluation fund - Central Hall	466,609	(5,302)	-	461,307
	1,509,880	(62,379)	26,187	1,473,688
Restricted funds				
Big Lottery Fund - HALE	1,676	(248)	-	1,428
Bradford Befriending Network	(302)	(149)	-	(451)
Bradford CCG	(300)	-	-	(300)
Day Opportunities	2,084	(167)	-	1,917
DVSA	-	30,826	-	30,826
Healthwatch	98,881	27,502	-	126,383
Ilkley	42,323	-	-	42,323
INFO	(26,752)	(428)	-	(27,180)
Kickstart	990	-	-	990
RICS	-	26,187	(26,187)	-
VCSE	740	50,497	-	51,235
VOSO	-	(1,874)	-	(1,874)
WY VCSE Infra & Rep Work	-	10,000	-	10,000
Young Lives Bradford	(50)	(1,539)	-	(1,589)
	119,290	140,605	(26,187)	233,708
TOTAL FUNDS	<u>1,629,170</u>	<u>78,226</u>	<u>-</u>	<u>1,707,396</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

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	729,608	(786,685)	(57,077)
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	<u>729,608</u>	<u>(791,987)</u>	<u>(62,379)</u>
Restricted funds			
Big Lottery Fund - HALE	19,668	(19,916)	(248)
Bradford Befriending Network	51	(200)	(149)
Day Opportunities	-	(167)	(167)
DVSA	66,000	(35,174)	30,826
Healthwatch	204,138	(176,636)	27,502
INFO	-	(428)	(428)
RICS	60,888	(34,701)	26,187
VCSE	556,472	(505,977)	50,495
VOSO	-	(1,874)	(1,874)
WY VCSE Infra & Rep Work	10,000	-	10,000
Young Lives Bradford	-	(1,539)	(1,539)
	<u>917,217</u>	<u>(776,612)</u>	<u>140,605</u>
TOTAL FUNDS	<u><u>1,646,825</u></u>	<u><u>(1,568,599)</u></u>	<u><u>78,226</u></u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
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18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted fund - Bradford	499,976	28,209	34,314	562,496
Designated fund - Building/Closure costs	124,136	-	-	124,136
Designated - Keighley	11,320	-	-	11,320
Designated fund - Landmark House	65,000	-	(19,500)	45,500
Designated fund - Development Fund	82,806	-	136,379	219,185
Designated fund - Redundancy	80,634	-	-	80,634
Property Revaluation fund - Central Hall	<u>471,911</u>	<u>(5,302)</u>	<u>-</u>	<u>466,609</u>
	1,335,780	22,907	151,193	1,509,880
Restricted funds				
Big Lottery Fund - E5	4,091	-	(4,091)	-
Big Lottery Fund - HALE	(2,260)	3,936	-	1,676
Bradford Befriending Network	(302)	-	-	(302)
Bradford CCG	(150)	(150)	-	(300)
Daycare	289	(652)	-	(363)
Day Opportunities	2,507	(60)	-	2,447
Dementia Friendly Keighley	(6,150)	-	6,150	-
Healthwatch	72,959	25,922	-	98,881
HEP MSK Evaluation	-	475	(475)	-
Ilkley	42,323	-	-	42,323
INFO	44,276	(67,555)	(3,473)	(26,752)
Kickstart	-	990	-	990
Test and Trace Community Engagement	-	12,266	(12,266)	-
VCSE	-	740	-	740
VOSO	59,818	(2,752)	(57,066)	-
Young Lives Bradford	<u>69,321</u>	<u>10,601</u>	<u>(79,972)</u>	<u>(50)</u>
	<u>286,722</u>	<u>(16,239)</u>	<u>(151,193)</u>	<u>119,290</u>
TOTAL FUNDS	<u>1,622,502</u>	<u>6,668</u>	<u>-</u>	<u>1,629,170</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

17. 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	556,978	(528,769)	28,209
Property Revaluation fund - Central Hall	-	(5,302)	(5,302)
	<u>556,978</u>	<u>(534,071)</u>	<u>22,907</u>
Restricted funds			
Big Lottery Fund - HALE	26,204	(22,268)	3,936
Bradford CCG	-	(150)	(150)
Community Champions	77,490	(77,490)	-
Daycare	-	(652)	(652)
Day Opportunities	-	(60)	(60)
Harrogate NHS - LWAB	17,500	(17,500)	-
Healthwatch	183,500	(157,578)	25,922
HEP MSK Evaluation	5,000	(4,525)	475
INFO	87,617	(155,172)	(67,555)
Kickstart	21,859	(20,869)	990
Test and Trace Community Engagement	73,457	(61,191)	12,266
VCSE	2,000	(1,260)	740
VOSO	159,407	(162,159)	(2,752)
West Yorkshire NHS - HPoC	7,197	(7,197)	-
Young Lives Bradford	77,995	(67,394)	10,601
	<u>739,226</u>	<u>(755,465)</u>	<u>(16,238)</u>
TOTAL FUNDS	<u>1,296,204</u>	<u>(1,289,536)</u>	<u>6,668</u>

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

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)

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.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Notes to the Consolidated Financial Statements - continued
for the Year Ended 31st March 2023

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.

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

COMMUNITY ACTION BRADFORD & DISTRICT LTD
Detailed Statement of Financial Activities
for the Year Ended 31st March 2023
