

Bierley Community Association Limited

Charity number 1137347

A company limited by guarantee number 07114974

Annual Report and Financial Statements **for the year ended 31 March 2020**



West Yorkshire Community Accounting Service

Bierley Community Association Limited

Annual Report and Financial Statements for the year ended 31 March 2020

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 16

Prepared by West Yorkshire Community Accounting Service

Bierley Community Association Limited

Trustees' report for the year ended 31 March 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Tracey McNamara	Chair	
Margaret Dennison	Treasurer	
Franck Berthebaud		
Tim Astin		

Charity number 1137347 Registered in England and Wales

Company number 07114974 Registered in England and Wales

Registered and principal address	Bankers
Bierley Community Centre (The Life Centre) 102-104 Bierley House Avenue Bradford BD4 6BU	HSBC Bank plc 64 Tong Street Dudley Hill Bradford BD4 6BU

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 January 2010. It is governed by a memorandum and articles of association as amended by special resolutions dated 28 May 2010 and 16 January 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Bierley Community Association Limited

Trustees' report (continued) for the year ended 31 March 2020

Objectives and activities

The charity's objects

To benefit the residents of Bierley and the surrounding area and other estates across the Yorkshire region regardless of the sex, sexual orientation, race or political, religious or other beliefs of such persons by bringing together the said residents with local authorities, voluntary and other organisations in a common effort to advance the inclusion of such residents in the community by facilitating, education, training, and other similar facilities to develop social welfare through recreation, leisure time, giving an occupation with the overriding objective of improving the conditions of life for such residents.

In furtherance of these objectives but not otherwise the trustees shall have power to secure the establishment of a community centre and to maintain, manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

The charity's main activities

Bierley Community Association Limited runs The Life Centre, a community centre in the heart of Bierley housing estate in the BD4 area of Bradford. We have been in the community for many years though have gone through various changes over the last couple of years to ensure we are providing a good quality and accessible service that meets the needs of our neighbourhood.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

2019-20 was another big year for the Life Centre and Bierley Community Association. We gained some new staff members and had others move on. We reviewed and renewed our organisational vision and project aims. We launched a new project, grew our existing programme and updated our branding. We were also successful in securing continued long-term funding through grants and enterprise opportunities, including obtaining several new tenants.

Early in the Summer, our longest serving staff member Ann suffered a stroke, leaving her unable to continue working. After contributing so much to the life of the Life Centre for so many years, we were very sad to lose her from our team. She has a lifelong invitation to all our events and activities, and it is always a joy when she stops by to catch-up.

At this time, Sarah, who had served faithfully as our administrator for many years decided that she would prefer a change of role, taking up many of the now vacant housekeeping roles. Sarah stayed in this post through the summer before we were able to support her into launching her own cleaning business serving several local businesses and private residences. Sarah has been a greatly valued and trusted member of our team for many years and it was so wonderful to recognise the development she has undertaken enabling her to successfully run her own business.

In July, after reviewing our options to fill our requirement for an administrator, and thanks to some long-term core income from Garfield Weston and Liz and Terry Bramall Foundation, we asked Thom Harper to join our team as Business Manager. Thom had previously supported us as our Development Officer with Futurekraft but was looking for a new opportunity. Thom brought with him skills in administration as well as finance, payroll and fundraising meaning that we could bring these processes in house and have more control over our operations.

Bierley Community Association Limited

Trustees' report (continued) for the year ended 31 March 2020

Achievements and performance continued

During August, thanks to some funding from Leeds Community Foundation and Transforming Lives for Good we launched our first Holiday programme, supplying children who would normally receive free school meals with 3 weeks of activity and meals. We also secured funding to run a parallel programme enabling 10 children each week to attend an intensive swimming programme as we had learned that many children on the estate did not know how to swim. The programme was a great success and we plan on making it an annual event in our calendar.

Closing off the Summer we held our first Bierley GALA, incorporating stalls, attractions, games, rides and a parade around the estate following our "Giant of Bierley" puppet which was constructed for us by a local arts company. This was a great day both in terms of getting our name and faces out into the community and for bringing great joy to local families.

Following his expert support throughout the summer as a volunteer, we offered Callum Keating a fixed term role as a Youth Support Worker. His dedication and enthusiasm are a real asset to the team, and we look forward to continuing to support his development as a youth worker.

In the Autumn of 2019, we launched our third project "HOME". The HOME project brings together several outlying parts of our programme, which, while operating independently, all support home and family life. This includes our community lunches, our mini market, connecting people with partner organisations for advice and welfare support and our weekly parent and toddler group held at Bethel Community Church.

To help deliver and facilitate this project we recruited Vicky Raistrick on a 1-year fixed term contract. Vicky has a long history of volunteering and supporting our community through several local charities and we are excited to have her on staff to support both the HOME and OPAL.

Throughout the last 4 months of 2019, staff underwent a process of reviewing and renewing our organisational mission statement and project aims. These had mostly been in place since the charity was established in 2010 and after 10 years of service, we wanted to make sure that our vision was a true reflection of our organisation.

After careful consideration, the trustees agreed to the following vision statement and organisational aims:
"Through being relational, showing respect and grace, we continue to grow communities that are strengthened by these values."

We aim to:

- Bring people together from across the community.
- Provide a range of interesting activities and opportunities.
- Improve access to physical and mental health support.
- Raise the quality of life on Bierley estate.

We also settled on a vision statement for each of our projects:

OPAL aims to increase the sense of value of the older people who live on our estate by providing them with increased opportunity to keep active, be creative, make friends and enjoy life.

BASE provides young people with a safe space on the estate where we can support them, build their self-esteem and encourage them to become active and engaged members of the community.

The HOME enables us to meet and support every person on the estate at the place where they are most in need.

Bierley Community Association Limited

Trustees' report (continued) for the year ended 31 March 2020

Financial review

The net income for the year was £25,400, including net expenditure of £21,006 on unrestricted funds and net income of £46,406 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £6,976.

The trustees aim to maintain sufficient reserve funds to cover 3 months salaries of our Centre Manager, Opal Manager and Business Manager, which equals £22,450.

The trustees recognise that the level of unrestricted reserves at 31 March 2020 is below the target level of reserves. In response to this the charity has taken the opportunity to bid for grant funding that allows expenditure, previously funded from unrestricted income, to be funded; as evidenced by the availability this year of Covid related grants. As a result trustees are confident that unrestricted reserves will have increased by 31 March 2021.

With this in mind, whilst the charity has been impacted by the global Covid-19 virus, the trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and have concluded that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Bierley Community Association Limited

Trustees' report (continued) for the year ended 31 March 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

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

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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed Tracey McNamara (Trustee)

Date 25 November 2020

Bierley Community Association Limited

Independent examiner's report to the trustees of Bierley Community Association Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020, which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: Rhys North

Relevant professional qualification or body: ACA

Date: 4 December 2020

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bierley Community Association Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and donations	(2)	424	172,150	172,574	125,556
Room hire		42,209	-	42,209	39,900
Activities		16,004	120	16,124	10,009
Other income		14,499	-	14,499	4,008
Bank interest		46	-	46	26
Total income		73,182	172,270	245,452	179,499
Expenditure on:					
Staff costs	(3)	26,903	90,740	117,643	97,796
Sessional workers		2,561	4,388	6,949	5,045
Training		600	7	607	1,502
Events and activities		7,344	12,980	20,324	11,535
Furniture, equipment and materials		1,145	759	1,904	6,052
Telephone and internet		1,545	317	1,862	1,084
Rent and rates		2,798	11,386	14,184	13,347
Utilities		7,366	-	7,366	6,679
Building maintenance, refurbishment and security		4,256	1,196	5,452	5,494
Insurance		637	-	637	652
Independent examination		960	-	960	816
Licences, memberships and subscriptions		851	-	851	79
Professional fees and contracted services		9,300	-	9,300	24,430
Computer and IT costs		4,732	-	4,732	3,363
Sundries		1,954	20	1,974	2,018
Cleaning and waste disposal		6,723	-	6,723	1,855
Postage and printing		1,211	-	1,211	34
Travel expenses		145	-	145	22
Vehicle expenses		4,730	345	5,075	4,211
Administration		2,868	-	2,868	2,743
Depreciation		9,134	-	9,134	6,039
Bad debts		151	-	151	-
Total expenditure		97,914	122,138	220,052	194,796
Net income / (expenditure)		(24,732)	50,132	25,400	(15,297)
Transfers between funds		3,726	(3,726)	-	-
Net movement in funds		(21,006)	46,406	25,400	(15,297)
Fund balances brought forward		34,347	19,443	53,790	69,087
Fund balances carried forward	(4)	13,341	65,849	79,190	53,790

All incoming resources and resources expended derive from continuing activities.

Bierley Community Association Limited

Balance sheet

as at 31 March 2020

		2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	11,975	-	11,975	8,736
Total fixed assets		<u>11,975</u>	<u>-</u>	<u>11,975</u>	<u>8,736</u>
Current assets					
Debtors and prepayments	(6)	5,395	2,413	7,808	16,542
Cash at bank		<u>10,497</u>	<u>63,522</u>	<u>74,019</u>	<u>49,563</u>
Total current assets		<u>15,892</u>	<u>65,935</u>	<u>81,827</u>	<u>66,105</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	8,916	86	9,002	1,051
Deferred income		<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Total current liabilities		<u>8,916</u>	<u>86</u>	<u>9,002</u>	<u>21,051</u>
Net current assets / (liabilities)		<u>6,976</u>	<u>65,849</u>	<u>72,825</u>	<u>45,054</u>
Total assets less current liabilities		<u>18,951</u>	<u>65,849</u>	<u>84,800</u>	<u>53,790</u>
Creditors: amounts falling due after one year		<u>5,610</u>	<u>-</u>	<u>5,610</u>	<u>-</u>
Net assets		<u>13,341</u>	<u>65,849</u>	<u>79,190</u>	<u>53,790</u>
Funds					
Unrestricted funds		13,341	-	13,341	34,347
Restricted funds		<u>-</u>	<u>65,849</u>	<u>65,849</u>	<u>19,443</u>
Total funds		<u>13,341</u>	<u>65,849</u>	<u>79,190</u>	<u>53,790</u>

For the year ending 31 March 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 25 November 2020

Signed: Tracey McNamara

(Trustee)

Bierley Community Association Limited

Notes to the accounts

for the year ended 31 March 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The previous year's accounts have been restated to include additional debtor balances totalling £3,988. This has resulted in additional unrestricted income of £3,988 being reported in 2019. No other changes have been made to the previous year's accounts.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £750 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Motor vehicles: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Bierley Community Association Limited

Notes to the accounts

for the year ended 31 March 2020

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Bierley Community Association Limited

Notes to the accounts continued

for the year ended 31 March 2020

2 Grants and donations	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Bradford MDC (CBMDC)	-	21,700	21,700	15,000
Bradford City Challenge Foundation Ltd	-	4,913	4,913	5,000
Children in Need	-	26,872	26,872	25,469
Comic Relief	-	-	-	9,951
Gannett Foundation	-	-	-	5,530
Garfield Weston	-	20,000	20,000	10,000
In Communities	-	746	746	6,286
Leeds Building Society	-	-	-	920
National Lottery Awards For All	-	10,000	10,000	10,000
Sobell Foundation	-	-	-	5,000
The Brelms Trust	-	2,500	2,500	2,500
The Henry Smith Charity	-	49,035	49,035	24,914
Comic Relief	-	-	-	172
Bradford VCS Alliance	-	1,000	1,000	-
Grow the Game	-	1,450	1,450	-
Leeds Community Foundation	-	10,980	10,980	-
Liz and Terry Bramall	-	15,000	15,000	-
Pears Youth Fund	-	3,954	3,954	-
Transforming Lives for Good	-	4,000	4,000	-
Donations	424	-	424	4,814
	<u>424</u>	<u>172,150</u>	<u>172,574</u>	<u>125,556</u>

3 Staff costs and numbers	2020 £	2019 £
Gross salaries	104,290	89,414
Social security costs	7,990	6,633
Employment allowance	(3,000)	(3,000)
Pensions	5,192	4,749
Redundancy costs	3,171	-
	<u>117,643</u>	<u>97,796</u>

The average number employees during the year was 5.5, being an average of 4.5 full time equivalent (2019: 5.3, 4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020 £	2019 £
Costs of the scheme to the charity for the year	5,192	4,749
Amount of any contributions outstanding at the year end	-	236
Amount of any contributions prepaid at the year end	-	-

Bierley Community Association Limited

Notes to the accounts continued

for the year ended 31 March 2020

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BBC Children in Need	4,517	26,872	26,872	-	4,517
The Brelms Trust	2,470	2,500	4,186	-	784
National Lottery Awards For All	3,029	-	3,029	-	-
CBMDC - Youth	43	-	2,487	2,444	-
Gannett Foundation	2,004	-	318	-	1,686
In Communities - Core	5,394	-	-	(5,394)	-
Leeds Building Society	920	-	920	-	-
Sobell Foundation	1,066	-	1,066	-	-
Awards for All	-	10,000	2,938	-	7,062
Bradford City Challenge - OPAL	-	1,300	1,293	-	7
Bradford City Challenge - Youth	-	1,200	1,200	-	-
Bradford City Challenge - Capital	-	2,413	1,637	(776)	-
Bradford VCS Alliance - ABCD	-	1,000	1,000	-	-
CBMDC - Community Buildings	-	7,700	7,700	-	-
CBMDC - Youth Fund	-	4,980	1,750	-	3,230
CBMDC - Transformation Fund	-	4,000	-	-	4,000
CBMDC - Day Opportunities	-	10,000	10,000	-	-
Football Subs	-	120	80	-	40
Garfield Weston	-	20,000	8,000	-	12,000
Grow the Game	-	1,450	535	-	915
Healthy Holidays	-	6,000	6,000	-	-
Henry Smith	-	49,035	30,299	-	18,736
Incommunities	-	746	-	-	746
Liz and Terry Bramall	-	15,000	6,828	-	8,172
Pears Youth Fund	-	3,954	-	-	3,954
Transforming Lives for Good	-	4,000	4,000	-	-
	<u>19,443</u>	<u>172,270</u>	<u>122,138</u>	<u>(3,726)</u>	<u>65,849</u>

Fund purposes are detailed on the next page.

Bierley Community Association Limited
Notes to the accounts continued
for the year ended 31 March 2020

4 Restricted funds continued

Fund name	Purpose of restriction
BBC Children in Need	Towards the costs of a sessional Youth Worker and related project costs.
The Brelms Trust	Towards the salary costs of the Seniors Inclusion Worker.
National Lottery Awards For All	Towards core costs.
CBMDC - Youth	Towards the costs of a sessional Youth Worker and related project costs.
Gannett Foundation	Towards the Life Garden project.
In Communities - Core	Towards core costs. The transfer is for capitalised computer costs incurred in 2018/19.
Leeds Building Society	Towards equipment and resources for the opal sewing project
Sobell Foundation	Towards older people's work core costs.
Awards for All	Towards setting up the Home Project.
Bradford City Challenge - OPAL	Towards food and transport costs of the OPAL project.
Bradford City Challenge - Youth	Towards games and sports equipment for the BASE project
Bradford City Challenge - Capital	Towards equipment to support our kitchen and community café. The transfer is for equipment capitalised.
Bradford VCS Alliance - ABCD	To host Bierley Gala, (a community fun day).
CBMDC - Community Buildings	Towards general running costs.
CBMDC - Youth Fund	Towards youth work salary cost.
CBMDC - Transformation Fund	Towards plans to develop and transform the centre (postponed delivery).
CBMDC - Day Opportunities	Towards the project and staffing costs of the OPAL project.
Football Subs	Towards the delivery costs of Bierley Community AFC (BCAFC).
Garfield Weston	Towards administration costs.
Grow the Game	Towards the development costs of the BCAFC football teams.
Healthy Holidays	Towards delivering a summer food programme for children.
Henry Smith	Towards running and centre management costs.
Incommunities	Towards supporting people into work through computer access & job clubs.
Liz and Terry Bramall	Towards the administration and development core costs of the centre.
Pears Youth Fund	Towards a youth enterprise project (deferred until 2021).
Transforming Lives for Good	Towards delivering a summer food programme for children.

Bierley Community Association Limited

Notes to the accounts continued

for the year ended 31 March 2020

5 Tangible assets

	Furniture & Fittings	Computer Equipment	Motor vehicles	Total
Cost		£	£	£
At 1 April 2019	-	5,394	18,761	24,155
Additions	3,398	-	8,975	12,373
Disposals	-	-	-	-
At 31 March 2020	<u>3,398</u>	<u>5,394</u>	<u>27,736</u>	<u>36,528</u>
Depreciation				
At 1 April 2019	-	1,349	14,070	15,419
Depn reversed re. disposals	-	-	-	-
Charge for year	850	1,349	6,935	9,134
At 31 March 2020	<u>850</u>	<u>2,698</u>	<u>21,005</u>	<u>24,553</u>
Net book value				
At 31 March 2020	<u>2,548</u>	<u>2,696</u>	<u>6,731</u>	<u>11,975</u>
At 31 March 2019	<u>-</u>	<u>4,045</u>	<u>4,691</u>	<u>8,736</u>

6 Debtors and prepayments

	2020	2019
	£	£
Debtors	5,583	16,203
Prepayments	<u>2,225</u>	<u>339</u>
	<u>7,808</u>	<u>16,542</u>

7 Creditors and accruals

	2020	2019
	£	£
Creditors	6,172	235
Accruals	960	816
Loan	<u>1,870</u>	<u>-</u>
	<u>9,002</u>	<u>1,051</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any other remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £39,413 (previous year: £42,986).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Bierley Community Association Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	424	5,436	172,150	120,120	172,574	125,556
Room hire	42,209	39,900	-	-	42,209	39,900
Activities	16,004	10,009	120	-	16,124	10,009
Other income	14,499	4,008	-	-	14,499	4,008
Bank interest	46	26	-	-	46	26
Total income	73,182	59,379	172,270	120,120	245,452	179,499
Expenditure						
Staff costs	26,903	3,057	90,740	94,739	117,643	97,796
Sessional workers	2,561	-	4,388	5,045	6,949	5,045
Training	600	621	7	881	607	1,502
Events and activities	7,344	723	12,980	10,812	20,324	11,535
Furniture, equipment and materials	1,145	1,440	759	4,612	1,904	6,052
Telephone and internet	1,545	-	317	1,084	1,862	1,084
Rent and rates	2,798	4,446	11,386	8,901	14,184	13,347
Utilities	7,366	4,244	-	2,435	7,366	6,679
Building maintenance and security	4,256	5,457	1,196	37	5,452	5,494
Insurance	637	652	-	-	637	652
Independent examination	960	816	-	-	960	816
Licence and subscriptions	851	-	-	79	851	79
Professional fees	9,300	20,830	-	3,600	9,300	24,430
Computer and IT costs	4,732	1,185	-	2,178	4,732	3,363
Sundries	1,954	803	20	1,215	1,974	2,018
Cleaning and waste disposal	6,723	967	-	888	6,723	1,855
Postage and printing	1,211	8	-	26	1,211	34
Travel expenses	145	20	-	2	145	22
Vehicle expenses	4,730	3,358	345	853	5,075	4,211
Administration	2,868	2,743	-	-	2,868	2,743
Depreciation	9,134	6,039	-	-	9,134	6,039
Bad debts	151	-	-	-	151	-
Total expenditure	97,914	57,409	122,138	137,387	220,052	194,796
Net income / (expenditure)	(24,732)	1,970	50,132	(17,267)	25,400	(15,297)
Transfers between funds	3,726	-	(3,726)	-	-	-
Net movement in funds	(21,006)	1,970	46,406	(17,267)	25,400	(15,297)
Fund balances brought forward	34,347	32,377	19,443	36,710	53,790	69,087
Fund balances carried forward	13,341	34,347	65,849	19,443	79,190	53,790