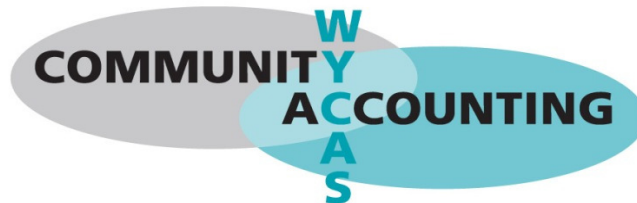


# **BD4 Community Trust Limited**

Charity number 1152702

A company limited by guarantee number 6753751

## **Annual Report and Financial Statements for the year ended 31 March 2017**



West Yorkshire Community Accounting Service

# **BD4 Community Trust Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2017**

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**Prepared by West Yorkshire Community Accounting Service**

# **BD4 Community Trust Limited**

## **Trustees' report for the year ended 31 March 2017**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Lisa Normington		
Howard Astin		
Lorna Brickman		
Jan DeVilliers		Resigned July 2017
Joanne Medd		
Donald Smith		
Lynne Walker		
<b>Company secretary</b>	Lisa Normington Howard Astin	From April 2017 To April 2017
<b>Charity number</b>	1152702	Registered in England and Wales
<b>Company number</b>	6753751	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b> HSBC Bank plc 47 Market Street Bradford BD1 1LW	

### **Independent examiner**

Simon Bostrom FCIE

### **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 19 November 2008 and registered as a charity 3 July 2013. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

### **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.

# **BD4 Community Trust Limited**

## **Trustees' report (continued) for the year ended 31 March 2017**

### **Objectives and activities**

#### **The charity's objects**

Under a Christian ethos:

1. To further or benefit the residents of East Bowling, Bradford, west Yorkshire and the surrounding south Bradford area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre and to maintain or 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 objects;
2. To relieve the needs of elderly people, in particular but not exclusively by the provision of day care facilities and a lunch club;
3. To advance the education of babies and young children, in particular but not exclusively by offering appropriate play facilities and courses for the children and their families.

#### **The charity's main activities**

The Aim of BD4 CT is to support and restore community across the generations. This work is split between two projects, each of which contributes to the ultimate aim of improving the quality of life for the residents of the BD4 postcode area in Bradford. The BD4 Family project strongly focuses on working with families with pre-school children and provides sessions each week through term time to support families by providing a place to meet other people, participate in activities, get training and advice and be encouraged to find out what is available to them and how to access it. The BD4 Family worker further provides many one-to-one support sessions in the home to individual parents and carers according to their needs. The Gems project works with the older members of our community delivering a variety of activities each week with additional activities at times throughout the year. The project provides opportunities for older people to make friends, participate in healthy activities, learn a new skill, enjoy a nutritional meal, access the local supermarket and enjoy day trips.

#### **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 and in particular the advancement of education.

#### **Achievements and performance**

During January 2017, we moved into the newly renovated Community Hub which we use in partnership with the local church. Over the past year we have seen both BD4 Family and Gems develop new services alongside existing ones.

BD4 Family offers: Family Links Nurturing Programme and Welcome to the World, both nationally recognised parenting programmes. First Friends, Breastfeeding Support and friendship group for families with children under 1 year. Time for Me! Families with children under 2 years meet for breakfast and a chat. Children are provided with a crèche and adults are supported to take part in various activities. Infant message, a 5 week programme promoting healthy physical and emotional development, stronger bonding and attachment. Movers and Groovers, supporting children's physical development through movement and dance. Culture Comforts for families in East Bowling to make friends from other cultures in a friendly and welcoming environment. Tots unlimited is a nursery preparation group where stimulating and engaging environments are provided for children to learn through play and exploration. Children also benefit from going on visits to museums and other places in the community to further their learning and understanding of the world. Parent and Toddler groups run twice a week.

# **BD4 Community Trust Limited**

## **Trustees' report (continued) for the year ended 31 March 2017**

### **Achievements and performance - continued**

#### **BD4 Family has 205 families registered with the project.**

The Gems project has continued to provide a more diverse timetable of trips and outings on a more regular basis which services users have benefited from greatly and gained much enjoyment from. We offer older people a range of services including a weekly bus run to the local supermarket, reminiscing group, age-appropriate fitness classes, indoor bowls, a nutritious lunch, beauty treatments, periodical skills tuition such as computer classes and day trips. We provide a door-to-door bus service enabling those with mobility issues to access the lunch and other services on offer. We currently have 50 older people using the project per week, the majority being between 70 and 90+ years of age. Through our work we provide close support to older people which helps them to remain in control of their own lives and independent for as long possible. We aim to reduce isolation for older members of our community by creating a social, caring context and opportunities for people to re-connect with their community.

As ever we are hugely grateful to the dedicated volunteers who give their time to the projects, over this last year we have welcomed even more volunteers who give their time on a weekly basis, ensuring that we can continue to deliver good quality services throughout the year to those in our community who are in need of them.

#### **Future Developments**

Into the next year both projects will continue to consult with beneficiaries and the wider community and seek to develop services in response to the needs identified. During the year, we partnered with Bradford Academy to form Our BD4 CIC. The company was formed with the support of the local authority to enable the provision of independent yet supported childcare at nurseries within BD4. Both organisations wanted to work together to create a unique company that could serve local children and families through making use of our experienced personnel and skills from both the community and educational sector. In April 2017, Our BD4 will open its first nursery – The Life Nursery.

#### **Financial review**

The net expenditure for the year was £29,809, including net expenditure of £11,341 on unrestricted funds and net expenditure of £18,468 on restricted funds.

#### **Reserves policy**

The Trustees have reviewed the charity's need for reserves in line with guidance issued by the Charities Commission and consider it prudent that free, unrestricted reserves of between 3 and 6 months of running costs are retained.

The charity's free reserves, excluding fixed assets, at the year end were £6,362.

This sum falls short of the policy and the trustees are currently engaged in increasing the level of earned income in the current year.

# **BD4 Community Trust Limited**

## **Trustees' report (continued) for the year ended 31 March 2017**

### **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..... (Trustee)

Name.....

Date.....

## **BD4 Community Trust Limited**

### **Independent examiner's report to the trustees of BD4 Community Trust Limited**

I report on the accounts of the charitable company for the year ended 31 March 2017, which are set out on pages 7 to 13.

#### **Respective responsibilities of the trustees and the examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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

#### **Independent examiner's statement**

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

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

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

Signed: ..... Name: Simon Bostrom

Relevant professional qualification or body: FCIE

Date: .....

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**BD4 Community Trust Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2017**

	Notes	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	4,099	33,848	37,947	84,650
Fees and charges		13,061	1,800	14,861	18,703
<b>Total income</b>		<u>17,160</u>	<u>35,648</u>	<u>52,808</u>	<u>103,353</u>
<b>Expenditure on:</b>					
Salaries NICs and pensions	(3)	11,226	21,706	32,932	31,140
Rent		2,541	4,914	7,455	8,067
Repairs and renewals		293	569	862	3,078
Office and administrative costs		2,169	4,194	6,363	17,185
Telephone		18	34	52	241
Insurance		101	196	297	270
Resources and office supplies		89	173	262	135
Activities and trips		3,208	6,205	9,413	9,581
Printing and reproduction		53	103	156	336
Business development		3,698	7,152	10,850	1,881
Travel and motor costs		2,933	5,671	8,604	6,531
Accountancy		205	395	600	640
Volunteer Costs		185	357	542	-
Food		1,266	2,447	3,713	3,868
Depreciation		516	-	516	688
<b>Total expenditure</b>		<u>28,501</u>	<u>54,116</u>	<u>82,617</u>	<u>83,641</u>
<b>Net income / (expenditure)</b>		<u>(11,341)</u>	<u>(18,468)</u>	<u>(29,809)</u>	<u>19,712</u>
<b>Transfers between funds</b>		-	-	-	-
<b>Fund balances brought forward</b>		<u>19,251</u>	<u>20,339</u>	<u>39,590</u>	<u>19,878</u>
<b>Fund balances carried forward</b>	(4)	<u>7,910</u>	<u>1,871</u>	<u>9,781</u>	<u>39,590</u>

All incoming resources and resources expended derive from continuing activities.



# BD4 Community Trust Limited

## Balance sheet

as at 31 March 2017

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,548	-	1,548	2,064
<b>Total fixed assets</b>	<u>1,548</u>	<u>-</u>	<u>1,548</u>	<u>2,064</u>
<b>Current assets</b>				
Cash at bank	6,962	1,871	8,833	38,166
<b>Total current assets</b>	<u>6,962</u>	<u>1,871</u>	<u>8,833</u>	<u>38,166</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(6) 600	-	600	640
<b>Total current liabilities</b>	<u>600</u>	<u>-</u>	<u>600</u>	<u>640</u>
<b>Net current assets / (liabilities)</b>	<u>6,362</u>	<u>1,871</u>	<u>8,233</u>	<u>37,526</u>
<b>Net assets</b>	<u>7,910</u>	<u>1,871</u>	<u>9,781</u>	<u>39,590</u>
<b>Funds</b>				
Unrestricted funds	7,910	-	7,910	19,251
Restricted funds	-	1,871	1,871	20,339
<b>Total funds</b>	<u>7,910</u>	<u>1,871</u>	<u>9,781</u>	<u>39,590</u>

For the year ending 31 March 2017 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 2015).

The financial statements were approved by the board of trustees on

Date: .....

Signed: .....

(Trustee)

Name .....

# **BD4 Community Trust Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2017**

#### **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 2015). The charity constitutes a public benefit entity as defined by FRS 102.

##### **Reconciliation with previous Generally Accepted Accounting Practice In preparing the accounts**

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. They have determined that no such restatement is required.

As a consequence, there has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **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 £500 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 over their expected useful economic lives as follows:

Computer equipment: 25% reducing balance

Fixtures and fittings: 25% reducing balance

# BD4 Community Trust Limited

## Notes to the accounts continued

### for the year ended 31 March 2017

#### 1 Accounting policies continued

##### 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.

##### 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.

#### 2 Grants and donations

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Albert Hunt Trust	-	-	-	1,000
Awards For All	-	-	-	9,377
BMDC Adult Comm	-	17,349	17,349	17,349
Bradford City Challenge	-	2,250	2,250	3,000
Charles and Elsie Sykes	-	-	-	5,000
Garfield Weston	-	5,000	5,000	-
Near Neighbours	-	-	-	3,900
Olive Branch Trust	-	-	-	8,277
Scurrah Wainwright	-	-	-	2,500
Souter Charitable Trust	-	-	-	4,000
Sovereign Healthcare	-	-	-	1,250
The Allen Lane Foundation	-	-	-	2,500
The Brelms Trust	-	-	-	3,000
The Sobell Foundation	-	-	-	5,000
Trusthouse Charitable Trust	-	9,249	9,249	18,497
Other donations	4,099	-	4,099	-
	<u>4,099</u>	<u>33,848</u>	<u>37,947</u>	<u>84,650</u>

#### 3 Staff costs and numbers

	2017	2016
	£	£
Gross salaries	31,554	29,051
Social security costs	491	-
Employment allowance	(491)	-
Pensions	1,378	2,089
	<u>32,932</u>	<u>31,140</u>

The average number employees during the year was 5, being an average of 2 full time equivalent (2016: 5, 2 FTE).

There were no employees with emoluments above £60,000.

##### Defined contribution pension scheme

	2017	2016
	£	£
Costs of the scheme to the charity for the year	1,378	2,089

# BD4 Community Trust Limited

## Notes to the accounts continued

### for the year ended 31 March 2017

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Trusthouse Charitable Trust	6,843	9,249	16,092	-	-
Near Neighbours	1,866	-	1,866	-	-
Charles and Elsie Sykes	2,500	-	2,500	-	-
The Allen Lane Foundation	1,458	-	1,458	-	-
Souter Charitable Trust	4,000	-	4,000	-	-
PCC of St Johns	-	1,800	1,800	-	-
BMDC Adult Comm	-	17,349	17,349	-	-
Albert Hunt Trust	1,000	-	1,000	-	-
Garfield Weston	-	5,000	3,129	-	1,871
Bradford City Challenge	-	2,250	2,250	-	-
Awards For All	2,672	-	2,672	-	-
	<u>20,339</u>	<u>35,648</u>	<u>54,116</u>	<u>-</u>	<u>1,871</u>

#### Fund name

#### Purpose of restriction

Trusthouse Charitable Trust	Towards the First Friends and Movers and Groovers Group
Near Neighbours	Towards the Culture Comforts Group
Charles and Elsie Sykes	Towards the charities core activities
The Allen Lane Foundation	Towards trips and activities
Souter Charitable Trust	Towards the Culture Comforts Group
PCC of St Johns	Donation towards salaries
BMDC Adult Comm	Commissioning - Services for Older people
Albert Hunt Trust	Towards trips and activities
Garfield Weston	Towards the charities core activities
Bradford City Challenge	Towards the Culture Comforts Group
Awards For All	Towards the Reminiscing Group

#### 5 Tangible assets

	Computer equipment	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2016	5,995	13,167	19,162
Additions	-	-	-
At 31 March 2017	<u>5,995</u>	<u>13,167</u>	<u>19,162</u>
<b>Depreciation</b>			
At 1 April 2016	5,575	11,523	17,098
Charge for year	105	411	516
At 31 March 2017	<u>5,680</u>	<u>11,934</u>	<u>17,614</u>
<b>Net book value</b>			
At 31 March 2017	<u>315</u>	<u>1,233</u>	<u>1,548</u>
At 31 March 2016	<u>420</u>	<u>1,644</u>	<u>2,064</u>

**BD4 Community Trust Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2017**

<b>6 Creditors and accruals</b>	2017	2016
	£	£
Creditors	-	-
Accruals	600	640
	<u>600</u>	<u>640</u>

**7 Trustee expenses**

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

**8 Related party transactions**

<b>Remuneration and benefits</b>	2017	2016
	£	£
<b>Name of trustee or related party</b>		
Lynne Walker (Trustee)	12,532	11,592
	<u>12,532</u>	<u>11,592</u>

Lynne Walker is employed to work on the Gems project for 12 hours per week during the year.

There were no other related party transactions during this year or the previous year.

## BD4 Community Trust Limited

### Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 March 2017

	2017 Unrestricted funds £	2016 Unrestricted funds £	2017 Restricted funds £	2016 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income</b>						
Grants and donations	4,099	-	33,848	84,650	37,947	84,650
Fees and charges	13,061	18,703	1,800	-	14,861	18,703
<b>Total income</b>	<b>17,160</b>	<b>18,703</b>	<b>35,648</b>	<b>84,650</b>	<b>52,808</b>	<b>103,353</b>
<b>Expenditure</b>						
Salaries NICs and pensions	11,226	-	21,706	31,140	32,932	31,140
Rent	2,541	-	4,914	8,067	7,455	8,067
Repairs and renewals	293	-	569	3,078	862	3,078
Office and administrative costs	2,169	564	4,194	16,621	6,363	17,185
Telephone	18	-	34	241	52	241
Insurance	101	-	196	270	297	270
Resources and office supplies	89	-	173	135	262	135
Activities and trips	3,208	-	6,205	9,581	9,413	9,581
Printing and reproduction	53	-	103	336	156	336
Business development	3,698	-	7,152	1,881	10,850	1,881
Travel and motor costs	2,933	-	5,671	6,531	8,604	6,531
Accountancy	205	640	395	-	600	640
Volunteer Costs	185	-	357	-	542	-
Food	1,266	-	2,447	3,868	3,713	3,868
Depreciation	516	-	-	688	516	688
<b>Total expenditure</b>	<b>28,501</b>	<b>1,204</b>	<b>54,116</b>	<b>82,437</b>	<b>82,617</b>	<b>83,641</b>
<b>Net income / (expenditure)</b>	<b>(11,341)</b>	<b>17,499</b>	<b>(18,468)</b>	<b>2,213</b>	<b>(29,809)</b>	<b>19,712</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances brought forward</b>	<b>19,251</b>	<b>1,752</b>	<b>20,339</b>	<b>18,126</b>	<b>39,590</b>	<b>19,878</b>
<b>Fund balances carried forward</b>	<b>7,910</b>	<b>19,251</b>	<b>1,871</b>	<b>20,339</b>	<b>9,781</b>	<b>39,590</b>