

Charity Commission

BEAP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

Company Registration No. 04615676 (England and Wales)

Charity Registration No. 1098088

BEAP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Rahman D Hussain H Miah J Begum Ali M Islam M Azad
Charity number	1098088
Company number	04615676
Principal address	31 Cornwall Road Bradford BD8 7JN
Registered office	31 Cornwall Road Bradford BD8 7JN
Independent examiner	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS
Bankers	National Westminster Bank Plc 1 Market Street Bradford BD1 1EG

BEAP

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BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their report and financial statements for the year ended 31 March 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2015)"

Objectives and activities

The charity's objects are to advance the education of the inhabitants of Bradford, particularly the Bangladeshi community and other ethnic minorities including the provision of vocational training in order to improve employment opportunities.

To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare, particularly for young people and the elderly who are in need of such facilities with the object of improving their condition of life.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. BEAP's aims and objectives are for the betterment of quality of life for local residents in Bradford, in particular the Bangladeshi community. Our services meet the 2 principles of public benefit as stated by the Charity Commission.

There are clear tangible benefits from the projects and services that BEAP delivers.

Achievements and performance

Bradford Council and Grange Interlink

'Active Health' has delivered a comprehensive health improvement programme intergrated areas. We have delivered a number of activities ranging from the daily mile, swimming, dance and multisport sessions.

The service established pathways from preventative services to mainstream services ensuring proactive collaborative working and sustainability.

Ready, Set, Play is an early years project to ensure that children have the best start in life. Ready,Set,Play is set to improve the lifestyle at home as a family as well as the children's education at school. Delivering a number of activities such as children ready sessions, HENRY, lads and dads sessions and community parent forums.

Kit It Out

Bangla Bantams Community Day at Bradford City FC Stadium

BEAP Community partnership bring grassroots football teams and the local community together to celebrate football in the stadium. The day hosts a number of community football matches ranging from youth footballing activities, veteran community football matches and fans exhibition games. The day provides an opportunity for the community to come together and develop stronger relationships with the club. Through this work it will increase and develop new fans for the club.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2018**

Leeds Community Foundation

BEAP provided a project of physical activity (tennis) to engage BME girls aged 16-20 and develop their skills in volunteering, event management and marketing.

Girls undertook an 'Activators' course which gave them the skills, knowledge and confidence to lead others in fun and inclusive tennis activities in a variety of community settings. We delivered a 16-week programme of weekly tennis sessions, giving each individual chance to lead a session for their peers (with guidance from our staff) to hone their volunteering skills.

Awards For All

Delivering a new intergenerational, multi-activity project aimed at bringing young people and older adults together in central Bradford to share skills and experiences. Activities delivered at BEAP Community Centre, targeting young people aged 14-18 and older adults aged 55+.

Participants from each age group lead activities for their counterparts (i.e. older adults delivering sessions for young people, and vice versa) with support from our qualified staff, which will be particularly beneficial in the life skills sessions. Receiving accredited training to build the skills and confidence needed to deliver activities.

Heritage Lottery

Our Stories in a Suitcase project captured the untold experiences & history of our local elders, in particular from the Bangladeshi community in Bradford. The project focused on key experiences, challenges faced by our older people in the 1950's & 1960's on a number of key topics.

Post Code Lottery

Delivered separate 20-week programmes at three community centres in Bradford – BEAP, Grange Interlink (GI) and Bradford Moor Community Centre (BMCC). Multi-sports sessions delivered at each site focussing on young people getting active and building communication skills. - Employability training: bolted-on to each sport session will be an employability session, focused on developing participants in CV writing, interview techniques, job-searching, and workplace readiness.

Church Urban Fund

An oral history, will focus on the long and continuing journey of Bangladeshis/BME community in Bradford since the 1950's, with our senior citizens & The Rohingya Community contributing to the creation of their DVD and sharing their part in our society with everybody.

British Bangladeshi's and Bradfordians are unaware of the struggles and challenges experienced by our older people and the Rohingya community. The project brought together different faiths, particularly the Rohingya community and a greater understanding of South Asian communities and struggles of the Rohingya people.

The stories will be shared with people of faith and no faith and bringing a greater understanding of 1st generation Bangladeshis in the UK.

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2018**

Shapla Community – One City Project

Working in partnership with Bradford City Community Foundation, BEAP set up 4 new football supporters groups from different communities to create more fans from diverse backgrounds. The project would provide a pre match experience at a centre to give a brief background on Bradford City FC and then provide an experience to attend Bradford City FC home fixtures.

Sovereign Healthcare

The Employability project supported 16-25 year olds into employment and further education or training. Provided careers guidance, CV support, job search and interview techniques.

BESN / DECC

Assisting vulnerable people into reducing their household bills by switching. Assisting them to apply for energy efficient measures and also providing a switching service.

Santander

Employability project supported 16-25 year old into employment and further education or training. Provided careers guidance, CV support, job search and interview techniques.

Financial review

Income for the year amounted to £209,500 (2017 £154,927), with expenditure amounting to £154,065 (2017 £130,175) leaving a surplus of £55,435 (2017 £24,752).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With unrestricted funds of £38,972 at 31 March 2018, this level of reserves has not yet been reached.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Private Limited Company without share capital incorporated on 12 December 2002, number 04615676. It was registered as a charity in England and Wales on 19 June 2003, number 1098088.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Rahman

D Hussain

H Miah

J Begum Ali

M Islam

M Azad

At each Annual General Meeting one third of the trustees retire by rotation and subject to eligibility may be re-elected. New trustees must have been members of BEAP for at least two years and are selected via interview with the existing board. Training is provided through mentoring by longer serving trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance amounting to £246 was paid in the year, (2017 £514).

BEAP

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2018**

BEAP Trustees have complied with duty as outlined by the 2006 charities Act. A dedicated trustee has been responsible for presenting up to date information to the board in regards to Charity Commission Guidance, Public Benefit.

A dedicated trustee has also been responsible for looking at risk assessments and health and safety whilst delivering BEAP activities.

The Charity is run by the trustees as listed on the legal and administrative information page.

The Trustees report was approved by the Board of Trustees.



H Miah

Trustee

Dated: 18 December 2018

BEAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEAP

I report on the financial statements of the charity for the year ended 31 March 2018, which are set out on pages 6 to 18.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of BEAP for the purposes of company law, are responsible for the preparation of the financial statements. 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 audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

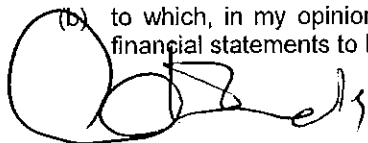
Basis of independent examiner's report

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements 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;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Alison Whalley FCA
Naylor Wintersgill Limited

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 18 December 2018

BEAP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<u>Income from:</u>					
Donations and legacies	3	5,190	178,527	183,717	133,235
Charitable activities	4	25,781	-	25,781	21,692
Investments	5	2	-	2	-
Total income		30,973	178,527	209,500	154,927
<u>Expenditure on:</u>					
Charitable activities	6	30,984	123,081	154,065	130,175
Net (outgoing)/incoming resources before transfers		(11)	55,446	55,435	24,752
Gross transfers between funds		31,110	(31,110)	-	-
Net income for the year/ Net movement in funds		31,099	24,336	55,435	24,752
Fund balances at 1 April 2017		7,873	20,038	27,911	3,159
Fund balances at 31 March 2018		38,972	44,374	83,346	27,911

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEAP

BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	11		9,774		10,019
Current assets					
Debtors	13	8,798		5,000	
Cash at bank and in hand		70,850		15,591	
		<u>79,648</u>		<u>20,591</u>	
Creditors: amounts falling due within one year	14	<u>(6,076)</u>		<u>(2,699)</u>	
Net current assets			73,572		17,892
Total assets less current liabilities			<u>83,346</u>		<u>27,911</u>
Income funds					
Restricted funds	15		44,374		20,038
Unrestricted funds			38,972		7,873
			<u>83,346</u>		<u>27,911</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 18 December 2018



H Miah
Trustee

Company Registration No. 04615676

BEAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Charity information

BEAP is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Cornwall Road, Bradford, BD8 7JN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Support costs have been allocated to activity costs on an actual cost basis, plus a contribution to core costs if funds are available.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Fixtures and fittings	50% straight line
Computers	50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	300	1,000	1,300	-
Grants listed below	4,890	177,527	182,417	133,235
	5,190	178,527	183,717	133,235
For the year ended 31 March 2017	8,047	125,188		133,235
Grants receivable for core activities				
Bradford Council - Health Promotion	-	5,000	5,000	20,000
Bradford Council	4,890	350	5,240	-
Bradford Council - Older People	-	20,838	20,838	24,510
Bradford Council - Ready Set Play	-	46,500	46,500	49,000
Charitable Giving	-	5,000	5,000	-
Near Neighbours	-	-	-	8,800
Postcode Community	-	17,194	17,194	-
West Yorkshire Combined Authority - Go Walking	-	-	-	1,500
National Heritage	-	10,000	10,000	-
Barts Energy Project	-	5,000	5,000	5,000
Bradford Council - Henry Project	-	2,000	2,000	8,000
Bradford Council - B-Healthy	-	-	-	950
Leeds Community Foundation	-	4,385	4,385	2,000
Tony Rampton Trust	-	-	-	4,375
Sports England	-	-	-	9,100
Sovereign Health	-	6,000	6,000	-
Bradford Council - Reach Up	-	5,000	5,000	-
Grange Interlink	-	44,560	44,560	-
Church Urban Fund	-	5,700	5,700	-
	4,890	177,527	182,417	133,235

4 Charitable activities

	2018 £	2017 £
Hire contributions	25,781	21,692

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

5 Investments

	2018	2017
	£	£
Interest receivable	2	-

6 Charitable activities

	Activities and Advice £	Sports £	Health Promotion £	Early Years £	Total 2018 £	Total 2017 £
Staff costs	-	4,500	29,947	18,063	52,510	35,075
Project costs	26,925	-	26,061	8,708	61,694	46,752
Activities and resources	5,480	-	1,236	5,603	12,319	11,162
Training	-	-	-	-	-	1,087
Volunteer expenses	-	-	-	-	-	651
Minibus and travel	1,034	-	-	-	1,034	-
	<u>33,439</u>	<u>4,500</u>	<u>57,244</u>	<u>32,374</u>	<u>127,557</u>	<u>94,727</u>
Share of support costs (see note 7)	24,064	-	-	878	24,942	33,708
Share of governance costs (see note 7)	1,566	-	-	-	1,566	1,740
	<u>59,069</u>	<u>4,500</u>	<u>57,244</u>	<u>33,252</u>	<u>154,065</u>	<u>130,175</u>
Analysis by fund						
Unrestricted funds	30,984	-	-	-	30,984	
Restricted funds	28,085	4,500	57,244	33,252	123,081	
	<u>59,069</u>	<u>4,500</u>	<u>57,244</u>	<u>33,252</u>	<u>154,065</u>	
For the year ended 31 March 2017						
Unrestricted funds	21,958	3,067	-	-		25,025
Restricted funds	10,653	7,747	42,375	44,375		105,150
	<u>32,611</u>	<u>10,814</u>	<u>42,375</u>	<u>44,375</u>		<u>130,175</u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

7 Support costs

	Support costs	Governance costs	2018	2017	Basis of allocation
	£	£	£	£	
Depreciation	1,945	-	1,945	656	See note below
Rent and rates	9,106	-	9,106	5,601	See note below
Utilities	1,887	-	1,887	2,204	See note below
Insurance	736	-	736	9,193	See note below
Repairs and renewals	7,346	-	7,346	11,297	See note below
Telephone	705	-	705	882	See note below
Computer costs	88	-	88	375	See note below
Print, postage and stationery	2,507	-	2,507	1,093	See note below
Sundry	622	-	622	172	See note below
Consultancy fees	-	-	-	2,235	See note below
Indemnity insurance	-	246	246	514	Governance
Independent examination	-	1,320	1,320	1,226	Governance
	<u>24,942</u>	<u>1,566</u>	<u>26,508</u>	<u>35,448</u>	
Analysed between					
Charitable activities	<u>24,942</u>	<u>1,566</u>	<u>26,508</u>	<u>35,448</u>	

Costs are allocated directly to health promotion plus 15% of expenditure to cover core costs. All other costs are classed at activities and advice.

Governance costs includes payments to the accountants of £1,320 for independent examination fees (2017-£1,226).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the current or previous financial year.

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

9 Employees

Number of employees

The average monthly number employees during the year was:

	2018 Number	2017 Number
	4	3

Employment costs

	2018 £	2017 £
Wages and salaries	52,510	35,075

No employee earned more than £60,000 during the current or previous financial year.

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2017	33,160	11,729	1,000	45,889
Additions	-	-	1,700	1,700
Disposals	-	-	(1,000)	(1,000)
At 31 March 2018	33,160	11,729	1,700	46,589
Depreciation and impairment				
At 1 April 2017	23,828	11,729	313	35,870
Depreciation charged in the year	974	-	367	1,341
Eliminated in respect of disposals	-	-	(396)	(396)
At 31 March 2018	24,802	11,729	284	36,815
Carrying amount				
At 31 March 2018	8,358	-	1,416	9,774
At 31 March 2017	9,332	-	687	10,019

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

12	Financial instruments	2018	2017
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	6,411	5,000
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	5,455	2,049
		<u> </u>	<u> </u>
13	Debtors	2018	2017
		£	£
	Amounts falling due within one year:		
	Other debtors	6,411	5,000
	Prepayments and accrued income	2,387	-
		<u> </u>	<u> </u>
		8,798	5,000
		<u> </u>	<u> </u>
14	Creditors: amounts falling due within one year	2018	2017
		£	£
	Other taxation and social security	621	650
	Accruals and deferred income	5,455	2,049
		<u> </u>	<u> </u>
		6,076	2,699
		<u> </u>	<u> </u>

BEAP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Transfers	Balance at 31 March 2018
	Balance at 1 April 2017	Incoming resources	Resources expended		
	£	£	£	£	£
Activities and Advice	950	54,629	(25,755)	(5,515)	24,309
Sports	6,003	5,000	(4,500)	(500)	6,003
Health	8,460	67,398	(57,244)	(11,845)	6,769
Early Years	4,625	46,500	(33,252)	(13,250)	4,623
	<u>20,038</u>	<u>173,527</u>	<u>(120,751)</u>	<u>(31,110)</u>	<u>44,374</u>

Activities and advice has been funded by City of Bradford Metropolitan District Council, Leeds Community Foundation, Postcode Lottery, Church Urban Fund, Heritage Lottery, Community Chest Shapla Community and Big Energy Saving Network.

Sports has been funded by Bradford Council.

Health has been funded by Bradford Council and grange Interlink.

Early years has been funded by Bradford Council.

Restricted funds prior year

	Movement in funds			Transfers	Balance at 31 March 2017
	Balance at 1 April 2016	Incoming resources	Resources expended		
	£	£	£	£	£
Activities and Advice	-	11,603	(10,653)	-	950
Sports	-	13,750	(7,747)	-	6,003
Health	-	50,835	(42,375)	-	8,460
Early Years	-	49,000	(44,375)	-	4,625
	<u>-</u>	<u>125,188</u>	<u>(105,150)</u>	<u>-</u>	<u>20,038</u>

Activities and advice has been funded by City of Bradford Metropolitan District Council, Tony Rampton Trust, Go Walking and Big Energy Saving Network.

Sports has been funded by Shapla Sports and Near Neighbours.

Health has been funded by Bradford Council and Near Neighbours.

Early years has been funded by Bradford Council.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

16 Funds

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
General funds	7,873	30,973	(30,984)	31,110	38,972
Restricted funds	20,038	178,527	(123,081)	(31,110)	44,374
	<u>27,911</u>	<u>209,500</u>	<u>(154,065)</u>	<u>-</u>	<u>83,346</u>
 Funds prior year	 Balance at 1 April 2016 £	 Incoming resources £	 Resources expended £	 Transfers £	 Balance at 31 March 2017 £
General funds	3,159	29,739	(25,025)	-	7,873
Restricted funds	-	125,188	(105,150)	-	20,038
	<u>3,159</u>	<u>154,927</u>	<u>(130,175)</u>	<u>-</u>	<u>27,911</u>

17 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2018 are represented by:			
Tangible assets	9,774	-	9,774
Current assets/(liabilities)	29,198	44,374	73,572
	<u>38,972</u>	<u>44,374</u>	<u>83,346</u>

Analysis of net assets between funds prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Tangible assets	10,019	-	10,019
Current assets/(liabilities)	(2,146)	20,038	17,892
	<u>7,873</u>	<u>20,038</u>	<u>27,911</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018 £	2017 £
Within one year	710	710
Between two and five years	533	1,243
	<u>1,243</u>	<u>1,953</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2018 £	2017 £
Aggregate compensation	<u>26,936</u>	<u>11,327</u>

No other transactions with related parties have taken place during the current or previous financial year which require disclosure.