

REGISTERED COMPANY NUMBER: 3324790 (England and Wales)
REGISTERED CHARITY NUMBER: 1068903

**Report of the Trustees and Unaudited Financial Statements
for the Period Ended 30 March 2015**

for

Bradford Environmental Action Trust



**B C Sunderland Driver Ltd
Accountants & Business Advisers
Cedar House
Aire Valley Business Centre
Keighley
West Yorkshire
BD21 3DU**

Bradford Environmental Action Trust (Registration Number: 3324790)

**Report of the Trustees
for the Period Ended 30 March 2015**

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 30 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number
3324790 (England and Wales)

Registered Charity Number
1068903

Registered Office
198a Keighley Road
Frizinghall
Bradford
West Yorkshire
BD9 4JZ

Trustees
A J Silver
M Silver
I Tunio
K Barber

Independent Examiner
D F Pollitt FCCA
B C Sunderland Driver Ltd
Accountants & Business Advisers
Cedar House
Aire Valley Business Centre
Keighley
West Yorkshire
BD21 3DU

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trust is governed by its memorandum and articles of association. The Board of Trustees is responsible for the governance and strategic direction of the charity. The Board meets once a month and at any other such times as necessary. The day-to-day responsibility for service delivery lies with the Project Managers.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Report of the Trustees
for the Period Ended 30 March 2015**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are elected from the membership at the Annual General Meeting. The trustees are recruited and appointed on the basis of their relevant skills and experience, which it is felt, can be used for the benefit of the charity; they must also have an interest in and knowledge of the local environment.

Induction and training of new trustees

Training and induction of new trustees is undertaken on an informal and ongoing basis via discussions with existing directors, attendance at board meetings etc. Training is offered to new board members when it is available.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As laid out in the memorandum and articles of association, the simple goal of BEAT is to work towards a healthy sustainable environment, which improves the quality of life of all people in the Bradford District.

Volunteers

Volunteers have played a huge part in the successes of the Trust, as board members and in service delivery.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trust ran several projects during the financial year 2014/2015 with the aim of improving and enhancing the environment.

FOREST OF BRADFORD

Funding

For the period April 2014 - March 2015 our main funding streams were:

- **Environment Commissioning Fund:** Administered by Bradford Council's "Adult / Community Services Department". £17,400 this provided salary and some overhead costs for one member of staff on two days / week. The funding provided was to work with volunteer groups, schools and businesses in planting and management of existing woodlands, identifying urban and rural planting opportunities and to ensure a minimum number of hectares of new woodland and metres of hedgerow were planted.
- **Transition Fund:** Lottery funded program of £42,000 to help BEAT restructure, enabling it to adapt to the changing funding environment and develop alternative income streams. Restructuring will enable BEAT to better able to develop Heritage projects. Supports 2 (2.5 days / week) staff for 14 months ending Jan 2016.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Report of the Trustees
for the Period Ended 30 March 2015**

- Yorkshire Wildlife Trust: Upper Aire Flood Resilience Project. April 2014 – March 2015, to involve volunteers in tree planting / flood mitigation / water quality improvement measures in the Upper Aire region. £6,000, covers one day / week of staff time.
- Contracts: Work carried out for a number of customers has been carried this year including Yorkshire Water, Bradford council, The Woodland Trust and a number of private landowners (planting schemes) this has bought in £14,000

Volunteer Involvement

We continue to run regular weekend volunteer day each Saturday between November and March and all year round Wednesday and Friday. Numbers of volunteers have remained steady at around 700. This figure includes schools, businesses and community groups and individuals. We have cemented our relationship with a number of businesses who work with us once or twice a year including Lloyds Bank, Santander, Yorkshire Water and Hallmark.

Tree planting / Woodland management:

This winter we planted 32,000 trees with funding from Woodland Trust, Trees for Cities and BEAT,s own fund raising efforts. White Rose Forest have co-ordinated work across Leeds City Region with funding from The Woodland Trust. BEAT have acted as the delivery arm for much of this work in West Yorkshire. The largest scheme we delivered was for Yorkshire Water at Butterley Reservoir, Marsden, at 7000 trees. We continue to work at Hallmark Cards "Stoney Ridge Plantation" now in year five of the management agreement. Firewood processing continues to be carried at the wood which is developing as a valuable income stream. We have also started to develop the site for use by local schools working Bradford Environmental Education Service.

BEAT Energy April 2014 – March 2015

Cheshire Lehmann Fund

BEAT was awarded £3,490 in 2014 to evaluate the effectiveness of government policies in tackling fuel poverty amongst vulnerable households. The analysis combined a top-down analysis, which looked at the content of government policies, with a bottom-up evaluation based on data recorded from 284 home energy visits undertaken between December 2012 and April 2014. The final report considered policies that relate to all three factors that influence fuel poverty, energy prices, household income, and energy efficiency.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Report of the Trustees
for the Period Ended 30 March 2015**

Scottish Power Energy People Trust

We were awarded £31,922 by the Scottish Power Energy People Trust to deliver a package of energy support across 15 Children's Centres in the most deprived areas of Bradford. The project started in November 2014 and will run for one year. The project activities include home energy visits, energy awareness training for frontline staff, energy billing roadshows and an awareness campaign around the Warm Home Discount scheme. By April 2015 we had helped 157 households apply for the £140 Warm Home Discount grant, bringing in £21,980, and had undertaken 35 home visits and two staff training sessions.

Warm Homes Healthy People (WHHP) project 2014/15

In late 2014, the WHHP funded a full-time post of a Warm Homes Officer to be based at BEAT, starting in January 2015. A total of 128 home energy visits were subsequently undertaken over winter 2014/15 to vulnerable households.

The Real Nappy Project 2014- 2015

This project is still funded by Bradford MDC and through website and EBay sales. The target of distributing 1500 kits has been reached with 1659 having been sent to parents by 31/03/2015. Kits sent out are consistent and the Council are still happy with the way the project is going. The grant funding brought in this time period was £5221.90 which pays for one staff member for 0.5 days per week as well as stock for kits, postage and office overheads.

Staff continued to send leaflets out to local community centres, health centres and doctors' surgeries as well as providing help and advice to all who need it. In this time period the project advertised on maternity appointment cards as well as in the local paper which helped increase the kits sent out.

The nappy sales were reduced slightly in this time frame. This is due to a "break" from selling whilst a staff member was away. Money taken was considerably less with £6773.61 taken in 14-15 as opposed to £10364.85 in 13-14.

All sales profits go back into the nappy project and pay for 0.5 days per week of staff time as well as stock, postage, online selling fees (PayPal and EBay) and office overheads.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Report of the Trustees
for the Period Ended 30 March 2015**

FINANCIAL REVIEW

Reserves Policy

BEAT will continue in its aim to build reserves of between three and six months expenditure of the trust. As at 30 March 2015 the trust had reserves that covered at least 3 months expenditure (2014: 3 months)

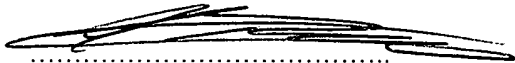
Principal Funding Sources

The financial year once again has shown funding coming to an end and new funds being sought.

FINANCIAL PLANS FOR THE FUTURE

Although BEAT has some funding secured into March 2016, grants are becoming increasingly difficult to find for all Voluntary Sector Organisations. Staff are therefore constantly looking for alternative income streams.

ON BEHALF OF THE BOARD



K Barber - Chair

27 January 2016

**Independent Examiner's Report to the Trustees of
Bradford Environmental Action Trust (Registration Number: 3324790)**

I report on the accounts for the period ended 30 March 2015 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required. I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention

Basis of the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statements 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 and 387 of the Companies Act 2006, and
 - prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 305 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

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



D F Pollitt FCCA
BC Sunderland Driver Ltd
Cedar House
Aire Valley Business Centre
Keighley
West Yorkshire
BD21 3DU

27 January 2016

Bradford Environmental Action Trust (Registration Number: 3324790)

**Statement of Financial Activities
for the Period Ended 30 March 2015**

	Notes	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
INCOMING RESOURCES					
Incoming resources from general funds					
Voluntary income	2	20,460	18,130	38,590	63,637
Investment income	3	73	-	73	75
Incoming resources from charitable activities					
Charitable activity	4	<u>3,450</u>	<u>148,367</u>	<u>151,817</u>	<u>104,150</u>
Total incoming resources		<u>23,983</u>	<u>166,497</u>	<u>190,480</u>	<u>167,862</u>
RESOURCES EXPENDED					
Costs of generating funds					
Cost of generating voluntary income	5	-	195	195	195
Charitable activities					
Charitable activity	6	58,446	85,992	144,438	173,909
Governance costs	8	<u>2,327</u>	<u>2,788</u>	<u>5,115</u>	<u>1,873</u>
Total resources expended		<u>60,773</u>	<u>88,975</u>	<u>149,748</u>	<u>175,977</u>
Net incoming / (outgoing) resources					
Before transfers		(36,790)	77,522	40,732	(8,115)
Gross Transfers between funds		<u>47,057</u>	<u>(47,057)</u>	-	-
Net movement in funds		10,267	30,465	40,732	(8,115)
Total funds brought forward		<u>30,459</u>	<u>54,871</u>	<u>85,330</u>	<u>93,445</u>
TOTAL FUNDS CARRIED FORWARD		<u>40,726</u> =====	<u>85,336</u> =====	<u>126,062</u> =====	<u>85,330</u> =====

The notes form part of these financial statements

Bradford Environmental Action Trust (Registration Number: 3324790)

**Balance Sheet
At 30 March 2015**

	Notes	2015 Total £	2014 Total £
FIXED ASSETS			
Tangible assets	12	6,799	8,923
CURRENT ASSETS			
Stocks	13	2,420	22,749
Debtors: amounts falling due within one year	14	53,832	6,715
Cash at bank and in hand		64,235	48,560
		<u>120,487</u>	<u>78,024</u>
CREDITORS			
Amounts falling due within one year	15	(1,224)	(1,617)
NET CURRENT ASSETS		<u>119,263</u>	<u>76,407</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,062</u> =====	<u>85,330</u> =====
FUNDS	17		
Unrestricted funds		40,726	30,459
Restricted funds		85,336	54,871
TOTAL FUNDS		<u>126,062</u> =====	<u>85,330</u> =====

The notes form part of these financial statements

Bradford Environmental Action Trust (Registration Number: 3324790)

**Balance Sheet - continued
At 30 March 2015**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 March 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 30 March 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 305 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Small Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 27 January 2016 and were signed on its behalf by:



K Barber - Chair

The notes form part of these financial statements

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements
for the Period Ended 30 March 2015**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Small Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Tangible fixed assets

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

Fixtures and fittings	20% on reducing balance
Computer equipment	25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activity.

2. VOLUNTARY INCOME

	2015	2014
	£	£
Donations	1,927	13,764
Miscellaneous earned income	<u>36,663</u>	<u>49,873</u>
	38,590	63,637
	=====	=====

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements - continued
for the Period Ended 30 March 2015**

3.	INVESTMENT INCOME	2015 £	2014 £
	Deposit account interest	73 =====	75 =====
4.	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
	Grants		
	Activity Charitable activity	151,817 =====	104,150 =====
5.	COSTS OF GENERATING VOLUNTARY INCOME		
	Promotional costs	195 =====	195 =====
6.	CHARITABLE ACTIVITIES COSTS		
		Direct Costs £	Support Costs (See Note 7) £
	Charitable activity	123,663 =====	20,775 =====
			Totals £
			144,438 =====
7.	SUPPORT COSTS		
		Management £	Other £
	Charitable activity	4,566 =====	16,209 =====
			Totals £
			20,775 =====
8.	GOVERNANCE COSTS	2015 £	2014 £
	Accountancy	960	1,500
	Consultancy and professional fees	4,155	373
		5,115 =====	1,873 =====

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements - continued
for the Period Ended 30 March 2015**

9. NET INCOMING/OUTGOING)RESOURCES

Net resources are stated after charging/(crediting):

	2015	2014
	£	£
Depreciation – owned assets	2,124	2,639
	=====	=====

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 March 2015 nor for the year ended 31 March 2014.

Trustees' Expenses

There were no trustees' expenses paid for the period ended 30 March 2015 nor for the year ended 31 March 2014.

11. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	61,027	82,227
Social security costs	2,581	5,848
Other pension costs	2,782	3,581
Redundancies	987	-
	-----	-----
	67,377	91,656
	=====	=====

The average monthly number of employees during the year was as follows:

	2015	2014
Administration	2	2
Project workers	<u>2</u>	<u>3</u>
	4	5
	===	==

No employees earned over £60,000 during the current or previous periods.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements - continued
for the Period Ended 30 March 2015**

12.	TANGIBLE FIXED ASSETS	Fixtures & Fittings £	Computer Equipment £	Totals £
	COST			
	At 1 April 2014	10,200	23,326	33,526
		<u> </u>	<u> </u>	<u> </u>
	At 30 March 2015	10,200	23,326	33,526
		<u> </u>	<u> </u>	<u> </u>
	DEPRECIATION			
	At 1 April 2014	8,061	16,542	24,603
	Charge for year	428	1,696	2,124
		<u> </u>	<u> </u>	<u> </u>
	At 30 March 2015	8,489	18,238	26,727
		<u> </u>	<u> </u>	<u> </u>
	NET BOOK VALUE			
	At 30 March 2015	1,711	5,088	6,799
		=====	=====	=====
	At 31 March 2014	2,139	6,784	8,923
		=====	=====	=====
13.	STOCKS		2015 £	2014 £
	For re-sale		2,420	2,240
	Work in Progress		-	20,509
			<u> </u>	<u> </u>
			2,420	22,749
			=====	=====
14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	Trade debtors		53,832	6,715
			<u> </u>	<u> </u>
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	Social security and other taxes		1,224	1,617
	Accrued expenses		-	-
			<u> </u>	<u> </u>
			1,224	1,617
			=====	=====

Bradford Environmental Action Trust (Registration Number: 3324790)

**Notes to the Financial Statements - continued
for the period Ended 30 March 2015**

16. PENSION COMMITMENTS

The company operates a defined contribution pension scheme on behalf of certain employees. The total pensions costs charged to the statement of financial activities for the year was £2,782 (2014: £3,581).

There were no outstanding or prepaid contributions as at 30 March 2015.

17. MOVEMENT IN FUNDS

	At 1.4.14	Net Movement	At 30.3.15
	£	£	£
Unrestricted funds	30,459	10,267	40,726
Restricted funds	54,871	30,465	85,336
	-----	-----	-----
	85,330	40 732	126,062
	=====	=====	=====

18. RELATED PARTY DISCLOSURES

No trustee or other person related to the charity has any personal interest in any contract or transaction entered into by BEAT during the year.

Bradford Environmental Action Trust (Registration Number: 3324790)

**Detailed Statement of Financial Activities
for the period Ended 30 March 2015**

	2015	2014
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	1,927	13,764
Miscellaneous earned income	36,663	49,873
	-----	-----
	38,590	63,637
Investment income		
Deposit account interest	73	75
Incoming resources from charitable activities		
Grants	151,817	104,150
	-----	-----
Total incoming resources	190,480	167,862
 RESOURCES EXPENDED		
Cost of generating voluntary income		
Promotional costs	195	195
	-----	-----
	195	195
 Charitable activities		
Wages	61,027	82,227
Social security	2,581	5,848
Pensions	2,782	3,581
Subscriptions	148	142
Travelling	12,909	10,355
Project costs	41,497	43,281
Volunteer costs	25	116
Fixtures and fittings	428	377
Computer equipment	1,696	2,262
Bank charges	570	594
	-----	-----
	123,663	148,783
 Governance costs		
Accountancy	960	1,500
Consultancy and professional fees	4,155	373
	-----	-----
	5,115	1,873

This page does not form part of the statutory financial statements

Bradford Environmental Action Trust (Registration Number: 3324790)

**Detailed Statement of Financial Activities
for the period Ended 30 March 2015**

	2015 £	2014 £
SUPPORT COSTS		
Management		
Insurance	3,419	3,353
Training courses and meetings	160	1,282
Redundancy Costs	987	-
Bad Debts	-	494
	<u>4,566</u>	<u>5,129</u>
Other		
Rent and rates	6,725	11,486
Telephone	1,664	1,242
Postage and stationery	2,176	2,902
Sundries	5,644	4,367
	<u>16,209</u>	<u>19,997</u>
Total resources expended	<u>149,748</u>	<u>175,977</u>
Net income / (expenditure)	<u>40,732</u> =====	<u>(8,115)</u> =====

This page does not form part of the statutory financial statements