

Bradford Environmental Action Trust

Charity number 1068903

A company limited by guarantee number 03324790

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



West Yorkshire Community Accounting Service

Bradford Environmental Action Trust

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

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accounting Service

Bradford Environmental Action Trust

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
Thomas McCrickard		
Alison Silver		
Mark Silver		
Andrew Thomson		
Vlad Waley		
Kevin Barber		Resigned May 2019
Charity number	1068903	Registered in England and Wales
Company number	03324790	Registered in England and Wales
Registered and principal address	Bankers	
8/9 Feast Field	CAF Bank Limited	
Horsforth	Co-op Bank plc	
Leeds	Ecology Building Society	
LS18 4TJ		

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 26 February 1997. It is governed by a memorandum and articles of association as amended by special resolution on 17 October 2001, 6 December 2007, 10 December 2008. 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. 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.

Bradford Environmental Action Trust

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

Objectives and activities

The charity's objects

The objects of the Trust shall be to advance the education of the public in all matters relating to the environment especially its preservation and protection with a view to moving towards sustainable development; and to promote the preservation and protection of the environment with particular emphasis on Bradford District and its environs including the Yorkshire and Humberside Region, and in particular but not so to limit the generality of the foregoing to:

- a. Provide, protect, maintain, improve or create facilities and amenities for the use of the general public, including parks and sites for wildlife habitats.
- b. Maintain, repair, or restore buildings or other structures of historic or architectural interest.
- c. Educate the public about waste management practices, such as recycling and energy recovery.

The charity's main activities

The simple goal of Bradford Environmental Action Trust (BEAT) is to work towards a healthy and sustainable environment, which improves the quality of life of all people in the Bradford District.

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

Environmental Commissioning Fund: Administered by "Adult / Community Services Department", Bradford Council. This fund provided salary and some overheads for one member of staff on two days per week. Funding allowed us to run two volunteer days a week and to carry out tree planting / green space practical projects across the district. Following Bradford council's budget review it was agreed to maintain the ECF at its current level for April 2019 – March 2020 period. During the year we reinvigorated the Bradford Environment Forum.

Contracted: Forest of Bradford also carried out a number of contracted pieces of work this year including tree planting and other greenspace works.

Volunteer Involvement: We continued to run regular volunteer days. Following staff changes the numbers of volunteers were lower than normal. This included community groups, individuals and others. We have links with several businesses who often worked with us including Yorkshire Building Society, Santander, Yorkshire Water, IBIS Hotels and Hallmark. We also have regular input from a number of faith groups in the district including Ahmadiyya Muslim Youth Association and the Sant Nirankari Mission Yorkshire group.

Tree planting / Woodland management: In the 2018-2019 planting season we planted around 35,000 trees with funding from Woodland Trust, Trees for Cities and BEAT's own fund-raising efforts. White Rose Forest have coordinated 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. We continued to manage Stoney Ridge plantation on behalf of Hallmark Cards despite the sale of their adjacent office space in March 2018.

The Real Nappy Project: This project is still funded by Bradford MDC. Approximately 100 kits were sent out during the year and the Council are still happy with the way the project is going and funding has continued. The grant funding brought in this period pays for stock for kits, postage and office overheads. The scheme was advertised on the BEAT website as well as a dedicated page on Bradford Council's website.

Bradford Environmental Action Trust

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

Financial review

The net expenditure for the year was £31,716, including net income of £932 on unrestricted funds and net expenditure of £32,648 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £21,525.

BEAT will continue in its aim to build reserves of between three and six months of expenditure of the trust.

Bradford Environmental Action Trust

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 on28-01-21.....

Signed:..... (Trustee)

Name:MARK SILVER.....

Bradford Environmental Action Trust

Independent examiner's report to the trustees of Bradford Environmental Action Trust

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 7 to 12.

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: 

Name: Simon Bostrom FCIE

28/01/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bradford Environmental Action Trust
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)	526	15,881	16,407	114,559
Earned income		19,602	-	19,602	32,246
Bank interest		36		36	30
Total income		20,164	15,881	36,045	146,835
Expenditure on:					
Salaries and NI	(3)	-	10,189	10,189	36,525
Motor and travelling		2,199	-	2,199	3,693
Direct project delivery costs		12,844	32,648	45,492	72,524
Van hire		3,607	725	4,332	4,698
Rent		-	651	651	2,604
Telephone and internet		-	156	156	1,228
Postage and stationery		39	587	626	666
Insurance		-	914	914	1,027
Memberships and subscriptions		-	107	107	143
Promotional costs		-	-	-	175
Independent examination		-	1,087	1,087	1,260
Consultancy and professional fees		-	810	810	872
Depreciation		543	-	543	711
Bank charges		-	63	63	60
Sundry expenses		-	170	170	6,824
Staff training		-	92	92	-
Payroll charges		-	154	154	-
Software		-	176	176	-
Total expenditure		19,232	48,529	67,761	133,010
Net income / (expenditure)		932	(32,648)	(31,716)	13,825
Fund balances brought forward		22,361	32,648	55,009	41,184
Fund balances carried forward	(4)	23,293	-	23,293	55,009

All incoming resources and resources expended derive from continuing activities.

Bradford Environmental Action Trust

Balance sheet

as at 31 March 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,768	-	1,768	2,311
Total fixed assets	<u>1,768</u>	<u>-</u>	<u>1,768</u>	<u>2,311</u>
Current assets				
Stock	300	-	300	1,600
Debtors and prepayments	(6) 2,417	-	2,417	-
Cash at bank and in hand	(7) 19,288	-	19,288	51,926
Total current assets	<u>22,005</u>	<u>-</u>	<u>22,005</u>	<u>53,526</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 480	-	480	828
Total current liabilities	<u>480</u>	<u>-</u>	<u>480</u>	<u>828</u>
Net current assets / (liabilities)	<u>21,525</u>	<u>-</u>	<u>21,525</u>	<u>52,698</u>
Net assets	<u>23,293</u>	<u>-</u>	<u>23,293</u>	<u>55,009</u>
Funds				
Unrestricted funds	23,293	-	23,293	22,361
Restricted funds	-	-	-	32,648
Total funds	<u>23,293</u>	<u>-</u>	<u>23,293</u>	<u>55,009</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

28-01-21

Signed: (Trustee)

Name: MARK SILVER

Bradford Environmental Action Trust

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.

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 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: 20% reducing balance

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.

Bradford Environmental Action Trust

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 £
City of Bradford Met Dist Council (CBMDC)	-	15,881	15,881	-
Donations	526	-	526	-
Not analysed	-	-	-	114,559
	<u>526</u>	<u>15,881</u>	<u>16,407</u>	<u>114,559</u>

3 Staff costs and numbers

	2020 £	2019 £
Gross salaries	9,575	35,784
Social security costs	-	45
Pensions	614	696
	<u>10,189</u>	<u>36,525</u>

The average number employees during the year was 1, being an average of 0.5 full time equivalent (2019: 2, 1.7 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	614	696
Amount of any contributions outstanding at the year end	-	166

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CBMDC (ECF)	-	15,881	15,881	-	-
Other restricted funds	<u>32,648</u>	<u>-</u>	<u>32,648</u>	<u>-</u>	<u>-</u>
	<u>32,648</u>	<u>15,881</u>	<u>48,529</u>	<u>-</u>	<u>-</u>

Fund name

Purpose of restriction

CBMDC (ECF)	Environmental Commissioning Fund - towards salaries and overheads
Other restricted funds	Towards the costs of planting projects

Bradford Environmental Action Trust
Notes to the accounts continued
for the year ended 31 March 2020

5 Tangible assets

	Fixtures and fittings	Computer equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2019	10,200	23,326	33,526
Additions	-	-	-
At 31 March 2020	<u>10,200</u>	<u>23,326</u>	<u>33,526</u>
 <u>Depreciation</u>			
At 1 April 2019	9,500	21,715	31,215
Charge for year	140	403	543
At 31 March 2020	<u>9,640</u>	<u>22,118</u>	<u>31,758</u>
 <u>Net book value</u>			
At 31 March 2020	<u>560</u>	<u>1,208</u>	<u>1,768</u>
At 31 March 2019	<u>700</u>	<u>1,611</u>	<u>2,311</u>

6 Debtors and prepayments

	2020	2019
	£	£
Debtors	2,417	-
Prepayments	-	-
	<u>2,417</u>	<u>-</u>

7 Cash at bank and in hand

	2020	2019
	£	£
Cash at bank	19,288	51,923
Cash in hand	-	3
	<u>19,288</u>	<u>51,926</u>

8 Creditors and accruals

	2020	2019
	£	£
Creditors	-	651
Accruals	480	177
	<u>480</u>	<u>828</u>

9 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 remuneration or benefit during this or the previous year.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2020	2019
	£	£
Within one year	2,142	4,284
In the second to fifth years inclusive	-	2,142
Over five years from the balance sheet date	-	-
	<u>2,142</u>	<u>6,426</u>

Bradford Environmental Action Trust

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

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
Income						
Grants and donations	526	7,205	15,881	107,354	16,407	114,559
Earned income	19,602	32,246	-	-	19,602	32,246
Bank interest	36	30	-	-	36	30
Total income	20,164	39,481	15,881	107,354	36,045	146,835
Expenditure						
Salaries and NI	-	20,149	10,189	16,376	10,189	36,525
Motor and travelling	2,199	3,693	-	-	2,199	3,693
Direct project delivery costs	12,844	-	32,648	72,524	45,492	72,524
Van hire	3,607	4,698	725	-	4,332	4,698
Rent	-	2,604	651	-	651	2,604
Telephone and internet	-	1,228	156	-	156	1,228
Postage and stationery	39	666	587	-	626	666
Insurance	-	1,027	914	-	914	1,027
Memberships and subscriptions	-	143	107	-	107	143
Promotional costs	-	175	-	-	-	175
Independent examination	-	1,260	1,087	-	1,087	1,260
Consultancy and professional fees	-	872	810	-	810	872
Depreciation	543	711	-	-	543	711
Bank charges	-	60	63	-	63	60
Sundry expenses	-	6,824	170	-	170	6,824
Staff training	-	-	92	-	92	-
Payroll charges	-	-	154	-	154	-
Software	-	-	176	-	176	-
Total expenditure	19,232	44,110	48,529	88,900	67,761	133,010
Net income / (expenditure)	932	(4,629)	(32,648)	18,454	(31,716)	13,825
Fund balances brought forward	22,361	26,990	32,648	14,194	55,009	41,184
Fund balances carried forward	23,293	22,361	-	32,648	23,293	55,009