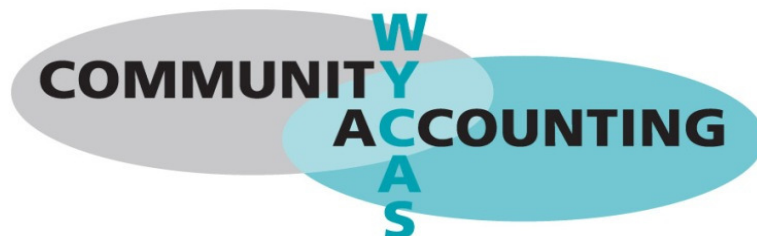


# **Bradford Under-Fives Association**

Charity number 516494

## **Annual Report and Financial Statements for the year ended 31 March 2016**



West Yorkshire Community Accounting Service

# **Bradford Under-Fives Association**

## **Annual Report and Financial Statements for the year ended 31 March 2016**

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**Prepared by West Yorkshire Community Accounting Service**

# **Bradford Under-Fives Association**

## **Trustees' report for the year ended 31 March 2016**

### **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>
Doreen Williams	Chair	
Sally Griffin	Treasurer	
Jennifer Marie Lynch	Secretary	
Tina Markey		Resigned April 2015

### **Charity number**

The charity was registered with the Charity Commission for England and Wales, number 516494, on 6 June 1985.

### **Registered and principal address**

Mayfield Centre  
Broadway Avenue  
Bradford  
BD5 9NP

### **Bankers**

Unity Bank plc Nine Brindley Place Birmingham B1 2HB	Virgin Money plc Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
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### **Independent examiner**

Helen Galvin FCCA

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution adopted on 27 January 1985, amended 17 March 1992 and 22 October 2012.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Bradford Under-Fives Association**

## **Trustees' report (continued) for the year ended 31 March 2016**

### **Objectives and activities**

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

The aim of the association is to enhance the development and education of children under statutory school age within the area of the City of Bradford and its neighbourhood by encouraging parents to understand and provide for the needs of their children through community groups and by :-

Encouraging the formation of groups offering appropriate play facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of such groups.

Offering continuing support, encouragement and help to such groups, and in particular by ensuring that such groups offer equal opportunity for all children and families.

Holding courses, discussions, conferences and meetings and publishing magazines, books, pamphlets and papers relating to the aforesaid aim.

Developing and encouraging appropriate training for the achievement of the aforesaid aim.

Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs.

Co-operating with other charitable organisations and persons having similar aims anywhere in the world.

Co-operating with statutory and other services.

Doing all such other lawful things as are necessary or desirable for the attainment of the aforesaid aim.

#### **Our main activities, through which the trustees ensure that public benefit is derived are as follows:**

- a) Encouraging the formation of 'under fives' groups offering appropriate play facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of such groups.
- b) Offering continuing support, encouragement and help to such groups in order to help them maintain a quality service, and in particular to ensure that such groups offer equal opportunity for all children and families.
- c) Cascading up-to-date information to the groups by holding training courses, publishing newsletters, brochures or other printed materials relating to necessary developments.
- d) Co-operating with statutory and other services in order to represent the sector.

#### **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.

#### **In 2015-16, funding derived from the Early Years Services of Bradford Council enabled us to provide the following facilities in line with our aims:**

Three Toddler Group Development workers, who offered support and encouragement to group workers with both regular visits and "targeted" visits to address specific issues to enhance quality.

An Administrator/bookkeeper to ensure the smooth running and proper recording of the organisation's business.

One Stay and Play Early Years Practitioner to run Stay and Play sessions over 52 weeks in the year at several Children's Centres and outreach centres, according to the commissioned funding requirements.

A number of private Agency recruited Early Years Practitioners to support the Stay and Play sessions.

A Line Manager to oversee the paid staff and liaise with the Commissioners.

Training courses or events, funded by Community Workforce Development to be free at the point of use for the non-regulated sector.

Termly newsletters that were issued free to all members and supported groups.

An office, open for a minimum of 3 hours per day on 3 days a week for information or other services during term-time. (Answer-phone facilities were also provided to enable contact outside specified hours).

A resources shop, open for members at times to suit their convenience and at publicised events.

A website with access to our most recent Newsletters, Accounts etc.

# **Bradford Under-Fives Association**

## **Trustees' report (continued) for the year ended 31 March 2016**

### **Objectives and activities (continued)**

The Association is governed by a voluntary board of Trustees (the Management Committee) , composed of up to 9 voting and 3 non-voting members, elected annually at our AGM , according to our Constitution. The Management committee meets monthly, acts as the employer of our staff and has overall responsibility to review policy and to ensure that workers, both paid and voluntary carry out that policy. Salaried staff also frequently work unpaid extra hours, thereby contributing voluntarily to the business of the association.

### **Achievements and performance**

This has been a very busy and rather challenging year for BUFA's staff and committee members. The parent and toddler development workers continued to support over 75+ settings and delivered three sector specific projects around sensory play, rhyme challenge and safety. Through the summer term they also monitored the communication project which had been funded and delivered to a small number of groups in the previous term. The team also identified a number of new groups and these groups received targeted support.

The parent and toddler development workers Leanne, Liz and Sue reported that some settings are seeing a significant lowering in ages of the children's who attend due to the impact of the two year old early education offer and therefore tailored some support and training around providing baby appropriate play environments . They also continued to work in partnership with other organisations such as RoSPA, CHIPs and Bookstart.

I am happy to report that we were able to meet the targets/outputs of our Early Childhood Services funders regarding the Parent and Toddler support work. This included providing 6 newsletters and our workers completed 252 visits to 84 settings. They also completed an additional 50 targeted support visits to new groups and their leaders. Face to face support was provided to one new setting around their own committee development and the development of their governance. We promoted the value of Parent and Toddler groups to local communities through events such as Child Safety Week.

We continued to work with children's centres to identify gaps in Parent and Toddler provision across the district and facilitated the delivery of 179 Stay and Play sessions for 5 children's Centres.

We also delivered an additional 50+ stay and play session through separate Service Level Agreements for 2 children's Centre. The review meetings with these Children's Centre's indicated that they were happy with our work and as a result of the restructuring across the district continued to renew our SLA's.

The programs of work with all the Children's Centres included promoting Children Centre services; data collection including registration to the Children's Centres, planned play activities to support all areas of learning and individual needs of the children, the promotion of inexpensive ideas and activities which are suitable for the home environment and which promoted the importance of home learning; reporting safeguarding concerns as appropriate, and working in partnerships with family support workers as appropriate.

I am happy to report that our completed Parent and Toddler user surveys indicate that our service users are very happy with the support they receive.

Thirteen playgroups elected to renew their membership packages and received support from Vivienne around early education and business support including employment issues and policies and procedures.

Frances has continued to use her experience and skills to provide the organisation with the necessary administrative and financial support required. Frances regularly prepared reports and budget information for the management committee thus keeping the committee informed about the financial position of the organisation.

Vivienne has continued in her role as line manager to the management committee, and negotiated Service Level Agreements with Burnett Field's Children Centre, Woodside Children's Centre to continue to provide Stay and Play and crèche sessions and training for Workforce Development, which included story telling and the importance of early language and communication, development of a baby learning environment and safeguarding training for early years settings and practitioners.

I would like to thank all members of staff for all their hard work over the last year during these changing times.

# **Bradford Under-Fives Association**

## **Trustees' report (continued) for the year ended 31 March 2016**

### **Achievements and performance (continued)**

I am able to report that the Toddler Subcommittee continues to meet termly to represent the sector and discuss issues, required support or training etc. that were sector appropriate. I would like to thank the toddler subcommittee for their continued commitment to the organisation.

The management committee have had a very challenging year and have worked really hard and dealt with some difficult decisions including recruitment, not to extend a temporary contract and attending 1:1 redundancy consultations meetings with every employee due to funding cuts for 2016-2017. I would like to thank the management committee for all the voluntary hours needed to prepare for and attend these, at times, seemingly endless meetings.

On top of all the implications due to next year's funding the management committee have also spent a significant amount of time drafting a new constitution to enable the organisation to proceed down the Charitable Incorporated Organisation route and reviewed policies and procedures.

I would like to thank you to Sally and Jeni for all their hard work over the last year and hope for your continued support in the coming year. I am sure there will be more changes ahead for us but if we work together as a team I feel confident that we can make it work for everyone.

Doreen Williams  
Chairperson

### **Financial review**

The net receipts for the year before transfers were £30,162, including net receipts of £23,086 on unrestricted funds and net receipts of £7,076 on restricted funds.

### **Reserves policy**

The charity's free cash reserves at the year end were £73,576.

Bradford Under Fives Association holds a reserves account in the event of funding being reduced or withdrawn by our current funders, so there is the capability to keep running whilst alternative funding is sought. The amount held in the reserves account, will reflect increases in line with increases in annual costs of the previous financial year.

Bradford Under Fives Association needs reserves to:

Meet contractual liabilities should the organisation fold. This includes redundancy pay, salary notice pay, general running costs, amounts due to creditors and commitments under leases.

Meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave parental/adoption leave, and legal costs defending the organisations interest.

### **Reserves level**

It is the charity's policy to hold six months running costs based on the previous year's end of year financial accounts. This level of reserves will be reviewed on an annual basis.

### **Maintaining and monitoring a prudent level of reserves**

In the event of reserves significantly exceeding 50% of the probable annual running costs, the committee will take measures to ensure that this fund is appropriately reduced.

Should the organisation find the reserves fund reducing below the specified percentage, then the organisation would review its options with regard to the reserves level.

Date approved: 7 October 2015

Next review date: October 2016

Signed on behalf of the board of trustees:

Signed: .....

Date: .....

Name ..... (Trustee)

# **Bradford Under-Fives Association**

## **Independent examiner's report to the trustees of Bradford Under-Fives Association**

I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 7 to 11.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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: Helen Galvin

Relevant professional qualification or body: FCCA

Date: .....

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Bradford Under-Fives Association**  
**Receipts and payments account**  
**for the year ended 31 March 2016**

	Notes	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
<b>Receipts</b>					
Grants, SLAs and donations	(2)	107,406	13,290	120,696	86,493
Grant funding repaid		-	-	-	680
Training fees		2,417	-	2,417	746
Bulk buy shop income		2,163	-	2,163	2,973
Member subscriptions		945	-	945	1,320
Bank interest		416	-	416	679
Childcare service provision		354	-	354	3,532
Other income		92	-	92	-
<b>Total receipts</b>		<b>113,793</b>	<b>13,290</b>	<b>127,083</b>	<b>96,423</b>
<b>Payments</b>					
Salaries and NIC	(3)	66,165	1,789	67,954	63,640
Payroll charges		914	-	914	799
Recruitment costs		-	-	-	1,120
Members training		138	4,425	4,563	4,439
Staff expenses		1,865	-	1,865	1,799
Office expenses and telephone		1,918	-	1,918	2,468
Rent and rates		7,876	-	7,876	7,742
Subscriptions and memberships		61	-	61	142
Insurance		982	-	982	851
Management costs		785	-	785	359
Bulk buy shop purchases		1,066	-	1,066	3,235
Equipment and resources		83	-	83	2,338
Independent examination		564	-	564	588
Project expenditure		-	-	-	10,160
Staff training		300	-	300	40
Toddler projects		277	-	277	2
Childcare service provision expenses		7,641	-	7,641	4,998
Services to member groups		72	-	72	-
<b>Total payments</b>		<b>90,707</b>	<b>6,214</b>	<b>96,921</b>	<b>104,720</b>
<b>Net receipts / (payments)</b>		<b>23,086</b>	<b>7,076</b>	<b>30,162</b>	<b>(8,297)</b>
Transfers between funds		8,506	(8,506)	-	-
<b>Cash fund balances brought forward</b>		<b>41,984</b>	<b>3,751</b>	<b>45,735</b>	<b>54,032</b>
<b>Cash fund balances carried forward</b>	(4)	<b>73,576</b>	<b>2,321</b>	<b>75,897</b>	<b>45,735</b>



# Bradford Under-Fives Association

## Statement of assets and liabilities as at 31 March 2016

	2016 Unrestricted £	2016 Restricted £	2016 Total £	2015 Total £
<b>Cash funds</b>				
Cash at bank				
- Unity Bank Current a/c	28,926	2,321	31,247	1,500
- Unity Bank Deposit a/c	3,054	-	3,054	3,051
- Virgin Money	41,575	-	41,575	41,162
Cash in hand	21	-	21	22
<b>Total cash funds</b>	<u>73,576</u>	<u>2,321</u>	<u>75,897</u>	<u>45,735</u>

<b>Other monetary assets</b>	£
Outstanding invoices	9
Shop stock	2,615
Bradford Community Payroll & Accounts - Prepaid April to June salaries and fees	17,413
Insurance and legal cover - prepaid	874
	<u>20,911</u>

### Assets retained for the charity's own use

Six laptops  
Four desktop computers  
Two photocopiers  
Three printers

### Liabilities

Unpaid invoices at year end	£ 1,999
Independent examination	588
	<u>2,587</u>

### Approval of the accounts

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name .....

# **Bradford Under-Fives Association**

## **Notes to the accounts**

### **for the year ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

##### **Taxation**

As a registered 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.

##### **Leases**

Rental costs under operating leases are charged to the receipts and payments account when payments are made.

##### **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 Under-Fives Association**  
**Notes to the accounts continued**  
**for the year ended 31 March 2016**

2 Grants, SLA's and donations	2016	2016	2016	2015
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
City of Bradford Metropolitan District Council (BMDC)	84,844	13,290	98,134	86,438
Woodside Children's Centre	10,749	-	10,749	-
Burnett Fields Children's Centre	11,762	-	11,762	-
Donations	51	-	51	55
	<u>107,406</u>	<u>13,290</u>	<u>120,696</u>	<u>86,493</u>

3 Staff costs and numbers	2016	2015
	£	£
Gross salaries	50,545	44,840
Social security costs	2,241	2,342
Redundancy payment	-	2,604
Employment allowance	(2,000)	(1,987)
Prepaid salaries	17,169	15,841
	<u>67,954</u>	<u>63,640</u>

The average number employees during the year was 6.5, being an average of 3.8 full time equivalent (2015:5.6 and 3.2 FTE).

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

The payroll charges for 2016 includes a prepayment of £245.

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
		£	£	£	£
Bradford Parent & Toddler Association	718	-	60	-	658
BMDC Training courses 2013-14	606	-	606	-	-
BMDC S&E Audit 2013-14	2,426	-	-	(2,426)	-
BMDC Training courses 2014-15	-	6,290	210	(6,080)	-
BMDC Training courses 2015-16	-	7,000	5,338	-	1,662
	<u>3,751</u>	<u>13,290</u>	<u>6,214</u>	<u>(8,506)</u>	<u>2,321</u>

**Bradford Under-Fives Association**  
**Notes to the accounts continued**  
**for the year ended 31 March 2016**

**4 Restricted funds continued**

<b>Fund name</b>	<b>Purpose of restriction</b>
Bradford Parent & Toddler Association	To fund toddler projects to benefit member groups.
BMDC Training courses 2013-14	To organise and deliver courses and activities on first aid, effective learning, adult child interactions, shared thinking, heuristic play, behaviour, safeguarding, conflict management, physical development and working with babies.
BMDC S&E Audit 2013-14	To provide safety audits for Pre-schools and deliver small grants to enable Pre-schools to improve any safety issues identified. The transfer to unrestricted funds is because this was a commissioned service and no longer requires separate monitoring.
BMDC Training courses 2014-15	To delivery training to toddler groups and the provision of tutoring and resources for a number of safeguarding courses The transfer represents the expenditure on this project being coded to unrestricted expenditure in the previous year.
BMDC Training courses 2015-16	To delivery training to toddler groups and the provision of tutoring and resources for a number of safeguarding courses

**5 Trustee expenses**

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

**6 Related party transactions**

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

**7 Operating leases**

Photocopier payments payable under non-cancellable operating leases

Within one year	£ <u>272</u>
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