

BRAMLEY ELDERLY ACTION

England & Wales · Charity number 1043975

Details

Status	Registered
Legal form	Charitable company
Company number	03008194
Registered	1995-02-07
Register	View on the Charity Commission register

Contact

Address	Bramley Community Centre Waterloo Lane Bramley Leeds LS13 2JB
Phone	01132361644
Email	info@bramleyea.org.uk
Website	www.bramleyea.org.uk

Activities

Objects: The objects for which the Company is established are:(a) The relief of older people in Bramley and the surrounding locality in any way regarded as charitable according to the law of England and Wales and, in particular, by: the provision of services not available from statutory agencies which will contribute to enabling older people to live independently in the community and upon terms appropriate to their means;(ii) the provision of services, advice or assistance generally to older people upon terms appropriate to their means;(iii) the provision of facilities for recreation and other leisure time activities for older people so as to improve the conditions of life of such persons in the interest of social welfare;(iv) generally the provision of services and facilities calculated to relieve old age, provided that no such service or facility may be provided which is not charitable according to the law of England and Wales.

Activities: Bramley Elderly Action (BEA) provides a broad range of preventative health activities for local elders with the help of over 140 volunteers - many of whom are local older people. Older Wiser Local Seniors (OWLS) is part of BEA, providing activities for elders living in the adjacent Headingley, Burley, Hyde Park and Kirkstall area. OWLS is helped by almost 40 volunteers.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** BRAMLEY AND SURROUNDING LOCALITY
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£144,955	£635,252	£275,848	18
2024-03-31	£550,107	£685,778	£322,579	22
2023-03-31	£708,494	£609,106	£458,250	19
2022-03-31	£549,080	£575,226	£277,080	19
2021-03-31	£758,871	£633,930	£303,226	20

Trustees

Name	Role	Appointed
Craig White		2025-11-08
David Outram		2023-02-17
Jean Hollings		2022-02-18
Judith Hardy		2024-10-26
Lorraine Donoghue		2024-10-26
Rosemary Nadin-Pummell		2024-10-26
Vincent McCabe		2024-10-26

Accounts

Company registered number 3008194
Registered charity number 1043975

Bramley Elderly Action

Financial Statements

for the year ended 31st March 2025

Bramley Elderly Action

Report of the trustees for the year ended 31 March 2025

The trustees present their report and unaudited financial statements for the year ended 31st March 2025.

Reference and Administrative Information

Charity name	Bramley Elderly Action
Charity Registration Number	1043975
Company Registration Number	3008194
Registered Office	Bramley Community Centre Waterloo Lane Bramley LS13 2JB

Trustees

Jean Hollings	
Laura Elson	
Toby Parsons	Chair, resigned Oct 24
Brendan Peacock	Resigned Oct 24
David Outram	
Vince McCabe	Chair from Oct 24
Judith Hardy	Appointed Oct 24
Lorraine Donoghue	Appointed Oct 24
Julie Badon	Appointed Oct 24, resigned March 25
Rosie Nadin-Pummell	Appointed Oct 24

Company Secretary

Lee Ingham

Principal staff

Lee Ingham CEO

Independent Examiner

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Bankers

Yorkshire Bank
Waver Green
Pudsey
West Yorkshire
LS28 7BG

Bramley Elderly Action
Report of the trustees
for the year ended 31 March 2025

Objectives and activities

In 1994 Bramley Elderly Action (BEA) was set up by local people in response to the social isolation and loneliness discovered amongst older people discharged from hospital. The charity has since developed into one of the largest neighbour network schemes in Leeds (as funded by Leeds City Council).

In 2011 the charity launched Older Wiser Local Seniors (OWLS), covering the neighbouring areas of Headingley, Burley, Hyde Park, Little Woodhouse and parts of Kirkstall and with separate funding from Leeds City Council. In terms of legal identity, OWLS is part of Bramley Elderly Action, but on the ground it has its own brand, membership, volunteers and services. We therefore refer to BEA / OWLS when talking about the charity at a general level.

Objects

As set out in the memorandum of association, the organisation's objects are "the relief of older people in Bramley and the surrounding locality in any way regarded as charitable according to the law of England and Wales", with specific reference to: services which enable independent living; advice and assistance; and facilities for leisure and recreation.

In practical terms, this means that our purpose is to support older people in the local area, in ways which reduce isolation, promote independence, and increase happiness.

Activities undertaken for public benefit in relation to objects

In 2021 the trustee board approved a five year strategic plan identifying four key areas to focus on, with each subdivided into four to six priorities. We review progress against this plan every six months, and we have started to develop a new strategic plan from the last quarter in 2026. It is intended that there will be significant involvement of members, stakeholders and local communities in shaping this new plan during 2026.

Currently, across BEA and OWLS we offer members the chance to take part in a wide range of activities, each helping to create connections, to empower members, and to increase happiness. These include lunch clubs, exercise classes, a memory cafe, IT training, mens groups and many more. We also offer information, one to one support and someone else to turn to.

Since 2023 we've been focusing on enabling members to run their own groups, rather than relying on the traditional method of BEA and OWLS setting a programme for people to join in with (or not). The first new groups set up in this way were a gardening activity and a craft session. More recently, 'community activists' have set up an allotment group, a cooking club, a singing group, a music group, poetry group, games group, movie & supper group and a carers group.

We offer door to door transport to those members that require support, which addresses the significant challenge older people can face when relying on public transport and personal mobility. We have transitioned the service to a "pay what you can" basis, to ensure that the current cost of living pressures don't prevent members from accessing transport and therefore activities. We have in addition further developed our volunteering services to include driving public service vehicles, increasing skills and opportunities whilst at the same time reducing costs.

In considering the activities undertaken and the use of the charity's resources and funds, the trustees have followed the charity commission guidance on public benefit and are satisfied that the charity's activities are in line with this.

Achievements and Performance

As of March 2025, there were 1,730 members of BEA / OWLS. This represents an increase of 6% compared with our starting baseline of 1,626. Our strategic plan (covering the period 2021 to 2026) set the goal of doubling membership, and we are aware that there remains some way to go on this but we are working hard to improve performance against a backdrop of reducing resources. Work since 2021 has focused on realigning staff and volunteer resources, and we have made further adjustments in 24/5 as finances have become stretched. Despite this we expect to be able to see an increase in membership in 2025 onwards.

We recognise that membership in itself is only a small part of the story. During 2024/5, 52.5% of our members were actively engaged with BEA/OWLS. This compares with a target of 80% engagement.

In 2024 /25 we again offered approximately 36,000 participation slots . This is calculated on the number of groups the charity directly delivers or facilitates, multiplied by the number of spaces realistically available at each session, as well as day trips and the like.

We have continued to focus on increasing happiness amongst our members, as an easy to understand goal. We have started conducting a happiness survey, replicating the ONS (Office of National Statistics) approach. This will become an annual activity, and in our 2023 survey showed that the happiness rate for active BEA / OWLS members was 7.45, whilst inactive members scored 7.15. The latter is lower than the national average for the relevant age group (7.36), which at first sight was concerning. The annual happiness survey carried out in August 2024 has shown that the happiness rate for active BEA/OWLS is 7.6 and for inactive members scoring is 7. This is a welcome improvement on the result from 2023. Our initial conclusions still hold, in that many of those encouraged to join BEA / OWLS are facing loneliness and social isolation and as a consequence are less happy in the first place and may be reluctant to actively engage. Once we can persuade and support people to take part, happiness levels increase to above the national average.

Our 'Action' volunteering scheme was launched in 2023 to promote volunteering and member led activities. This is part funded by the National Lottery, with internal match funding through a substantial legacy received by the charity. The project has increased the charity's capacity and reach, through volunteers and member-led activities. In the last two years we have embarked on refresher training for all volunteers, along with thank you events and volunteer surveys, helping us to ensure all volunteers are actively engaged. We have seen further progress in this area in 2024/25. In recognition of our good practice in volunteering we have been awarded the 'Excellence in Volunteering Quality Mark' which is a testament to the team who have delivered this project.

Financial Review

The attached accounts show the financial position as at the 31st March 2025. This has been a difficult financial year with Leeds City Council (our major funder) considering cutting the level of grant to all Neighbourhood Network Schemes in the city but thankfully they agreed to maintain the existing level for another year. This was a welcome reprieve although it still represented a financial cut in real terms. With rises in national insurance and energy costs together with the diminishing funding availability for the charitable sector have all contributed to the financial challenges we face. Consequently, our deficit

(£46,731) is higher than we'd budgeted and we recognise that the re-building of reserves to a place that aligns with our policy will require proactive action and we are already developing plans to address this. In 2023 we adopted a reserves policy and we intend to have the equivalent of staff redundancy costs (£37,000) plus 20% of the Leeds City Council core grant (£57,000). We are glad to report that we have made a good start to 25 /26 helped by a significant donation from a member who wishes to remain anonymous.

In 2024/5 the Trustees had to take some difficult decisions. In addressing the financial challenges we have also undertaken a review of all expenditure and where practical invested in equipment that in the medium term will improve efficiency and reduce costs e.g. new IT and communication system In addition, we have added Corporate Fundraising to our Seven Step Funding Strategy and we have started to approach businesses that have charitable aims, to widen our funding base. We have also strengthened our ask of members.

There will doubtless be further financial challenges on the horizon as money from almost everywhere becomes tighter but the Board is well equipped to address those challenges in the interests of the Charity and those we aim to serve.

Structure, governance and management

Governing document

The governing documents take the form of a memorandum of association and articles of association. We reviewed these in 2022 (accepted by Companies House on 11 January 2023), updating them in line with the latest template.

Company status

The company is limited by guarantee, and was registered on 10 January 1995 (number 3008194). All members have agreed to contribute a sum not exceeding £1 in the event of a winding up.

Trustee selection methods

Previous in-house attempts in 2023 to recruit trustees had proved unsuccessful, and the trustees were aware that the board size of five (with two trustees having served six years by the 2024 AGM and therefore intending to step down) was a potential risk to the charity's governance going forward. A skills audit also identified a need to strengthen in finance, HR and marketing.

The board therefore made the decision to appoint a specialist agency (Peridot Partners) to manage all aspects of a targeted trustee recruitment campaign. In addition to broad advertising and an open selection process, direct approaches were made by Peridot Partners to a range of individuals identified via LinkedIn, professional networks and other sources. This process started in March 2024 and continued into the 2024/25 financial year.

Following this process candidates were interviewed and resulted in the appointment of six new Trustees including a Chair, a Finance and People Committee leads. We have been fortunate to find a mixture of people who have experience in both working and governing in the charitable sector as well as people who have been and still are professionals in their areas of expertise (e.g. HR qualified). In the course of the year two people who were appointed decided that the role didn't suit and so left and one of those has been replaced. We now have eight Trustees who were elected at the AGM in October 2024.

Induction and training of trustees

New Trustees underwent a Chair led induction programme which attempted to bring people up to speed with the history and current issues for the organisation. This involved self-guided learning, introductory meetings with key staff and partners and was complemented by bespoke training from Voluntary Action Leeds for all Board members and the CEO.

Going forward the Board of Trustees have identified the need to undertake a new skills audit to ensure we have the cover we require into the future, the opportunity for 1:1 meeting with the Chair to discuss individual needs and space for collective discussion to improve Board performance.

Organisational structure!

The board meets quarterly and has overall responsibility for the charity. It delegates specific areas of discussion to two committees (Finance and People), giving greater capacity for detailed discussion, however all decisions are referred back to the board. Responsibility for day to day operations is delegated to the Chief Executive and the Leadership Team, which consists of the CEO, the Scheme Manager and the Operations Manager.

The charity employs 18 people, equating to 12 full time equivalents with exact numbers varying over time. Each employee has a nominated line manager who provides support and oversight. There are currently around 160 active volunteers, who are supported and overseen by the Action team.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (issued in March 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by:



..... Signed

Vincent McCabe

..... Name

15th Dec 2025

..... Date

Independent Examiner's Report to the trustees of

Bramley Elderly Action

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Paul Cowham

Paul Cowham MA FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

16/12/25

Date.....

Bramley Elderly Action
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	3	16,631	-	16,631	36,028
Grants	4	290,814	152,752	443,566	403,552
Fees and other income	5	126,547	-	126,547	106,558
Investments	6	1,777	-	1,777	3,969
Total income		435,769	152,752	588,521	550,107
Expenditure					
Raising funds	7	656	-	656	760
Charitable activities	8	480,017	154,579	634,596	685,018
Total expenditure		480,673	154,579	635,252	685,778
Net income/(expenditure) for the year	9	(44,904)	(1,827)	(46,731)	#####
Transfer between funds		-	-	-	-
Net movement in funds for the year		(44,904)	(1,827)	(46,731)	#####
Reconciliation of funds					
Total funds brought forward		265,985	56,594	322,579	458,250
Total funds carried forward		221,081	54,767	275,848	322,579

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Bramley Elderly Action
Company number 3008194
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	14	355,238	369,050
Investments	15	73	73
Total fixed assets		355,311	369,123
Current assets			
Debtors	16	14,824	7,716
Cash at bank and in hand		45,893	117,310
Total current assets		60,717	125,026
Liabilities			
Creditors: amounts falling due in less than one year	17	(17,069)	(34,653)
Net current assets		43,648	90,373
Total assets less current liabilities		398,959	459,496
Creditors: amounts falling due after more than one year	18	(123,111)	(136,917)
Net assets		275,848	322,579
Funds of the charity			
Restricted income funds	19	54,767	56,594
Unrestricted income funds	20	221,081	265,985
Total charity funds		275,848	322,579

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 22 form part of these accounts.

Approved by the trustees on 24th Oct 2025 and signed on their behalf by:

Vincent McCabe

Name

Signed



Bramley Elderly Action

Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	-	(59,388)	(108,533)
<i>Cash flows from investing activities:</i>			
Bank interest		1,777	3,969
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		1,777	3,969
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(13,806)	(25,266)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		(13,806)	(25,266)
Increase/(decrease) in cash and cash equivalents in the year		(71,417)	(129,830)
Cash and cash equivalents at the beginning of the year		117,310	247,140
Cash and cash equivalents at the end of the year		45,893	117,310

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bramley Elderly Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees recognise that the charity made a deficit in the year, and that the level of reserves at 31 March 2025 are below what the policy requires. However, the charity is undergoing a process of restructuring to reduce core costs, and are satisfied that there are no material uncertainties about the charitable company's ability to continue as a going concern. In line with their Seven Step Funding Strategy, the charity continues to make efficiencies, and has done some development work which will increase income. Cash flow forecasts are regularly updated, and management accounts are showing that the charity has begun to make surpluses in the first part of the financial year 2025/26.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2025 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Leasehold improvements	10 - 25 years
Freehold building	50 years
Freehold improvements	25 years

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations	16,631	-	16,631	21,929	-	21,929
Legacy	-	-	-	14,099	-	14,099
Total	16,631	-	16,631	36,028	-	36,028

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Leeds City Council NSS Contract (BEA)	206,255	-	206,255	205,375	-	205,375
Leeds City Council NSS Contract (OWLS)	80,513	-	80,513	80,513	-	80,513
BARCA Leeds (HSF)	-	7,500	7,500	-	3,000	3,000
Awards for All The National Lottery	-	14,834	14,834	-	-	-
Community Fund	-	55,489	55,489	-	56,558	56,558
Garfield Weston	-	-	-	-	20,000	20,000
Key Fund Col	-	33,679	33,679	-	-	-
LCC Blood Pressure Awareness	-	4,000	4,000	-	-	-
Windmill Community Transport	-	400	400	-	1,500	1,500
Harrison and Potter Trust	-	10,000	10,000	-	10,000	10,000
Ladies Benevolent Society	-	15,000	15,000	-	15,000	15,000
Leeds Community Foundation	3,806	-	3,806	2,581	-	2,581
Leeds Older Peoples Forum	-	5,000	5,000	-	5,500	5,500
CAF grant	-	-	-	-	2,000	2,000
Morrisons Gardening and Allotment	-	2,300	2,300	-	-	-
Warm space - OWLS	-	1,200	1,200	-	400	400
Warm space - VAL	-	2,500	2,500	-	-	-
Other grants/contracts <= £1,000	240	850	1,090	375	750	1,125
Total	290,814	152,752	443,566	288,844	114,708	403,552

5 Fees and other income

	2025 £	2024 £
Fees and sales	95,154	81,265
Property Income	28,131	22,795
Fundraising income	1,860	2,388
Other income	1,402	110
	126,547	106,558

All income from fees and trading is unrestricted.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Investment income

	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
Income from bank deposits	1,777	-	1,777	3,969	-	3,969
	1,777	-	1,777	3,969	-	3,969

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2025 £	Total 2024 £
Fundraising costs	656	760

8 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Depreciation	13,812	20,820
Staff costs	447,277	497,923
Premises costs	45,676	50,940
General running costs	33,820	42,692
Activities costs	63,743	56,450
Professional fees	5,898	4,232
Mortgage interest	9,113	9,113
Other governance costs		
Other governance costs	194	648
Trustee recruitment	12,000	-
Agm	763	-
Independent examination	2,300	2,200
	634,596	685,018
	2025 £	2024 £
Restricted expenditure	154,579	
Unrestricted expenditure	480,017	685,018
	634,596	685,018

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	13,812	20,819
Operating lease rentals:		
Property	-	-
Independent examiner's remuneration		
- accountancy	900	1,300
- independent examination	900	900

10 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	388,233	433,690
Social security costs	26,042	32,579
Employers pension contributions	16,359	16,104
SMP SSP reclaimed	(3,809)	(6,477)
Staff and volunteer expenses, travel, training	4,782	4,940
Freelance staff	12,206	13,291
Recruitment & pension fees	3,463	3,796
	447,276	497,923

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 18 (2024: 22).

The average full time equivalent number of staff employed during the period was 12 (2024: 16).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £54,977 (2024: £54,081).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Aggregate donations from related parties were £nil (2024: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Leeds City Council	286,768	285,888
	<u>286,768</u>	<u>285,888</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Freehold Property £	Freehold Improvements £	Vehicles £	Leasehold Improvements £	Fixtures, fittings & equipment £	Total £
Cost						
At 1 April 2024	270,000	52,049	53,380	76,068	38,466	489,963
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2025	270,000	52,049	53,380	76,068	38,466	489,963
Depreciation						
At 1 April 2024	-	7,594	42,892	31,961	38,466	120,913
Charge for the year	-	2,082	8,114	3,616	-	13,812
Disposals	-	-	-	-	-	-
At 31 March 2025	-	9,676	51,006	35,577	38,466	134,725
Net book value						
At 31 March 2025	270,000	42,373	2,374	40,491	-	355,238
At 31 March 2024	270,000	44,455	10,488	44,107	-	369,050

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Investments

	2025 £	2024 £
Shares in group undertaking (at cost)	73	73

16 Debtors

	2025 £	2024 £
Trade debtors	12,534	5,693
Other debtors & prepayments	2,290	2,023
	14,824	7,716

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,062	6,146
Other creditors and accruals	2,200	2,200
Loan repayments	13,807	26,307
	17,069	34,653

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Creditors: amounts falling after more than one year

	2025 £	2024 £
Key fund mortgage	123,111	136,917
Co-op foundation loan	-	-
	123,111	136,917
Repayable after more than 5 years by instalments	56,777	69,277
Repayable after more than 5 years other than by instalments	-	-

Both the mortgage and the loan are secured on freehold property purchased by the charity in March 2020. The property is 52/52a North Lane, Headligley, Leeds, LS6 3HU

19 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
BARCA Community Hub Grants	-	7,500	(7,500)	-	-
Land Securities Grant	1,667	-	(1,667)	-	-
Key Fund	-	33,679	(33,679)	-	-
Ladies Benevolent Society	-	15,000	-	-	15,000
LCC Blood Pressure Awareness	-	4,000	(4,000)	-	-
Garfield Weston	15,000	-	(15,000)	-	-
Awards for All	-	14,834	-	-	14,834
Morrisons Gardening and Allotment	-	2,300	(1,100)	-	1,200
National Lottery Community Fund	16,667	55,489	(53,423)	-	18,733
FPS Leeds, Volition	18,260	-	(18,260)	-	-
Harrison and Potter Trust	5,000	10,000	(10,000)	-	5,000
Leeds Older Peoples Forum	-	5,000	(5,000)	-	-
Rainbow Junktion	-	850	(850)	-	-
Warm Space Funding	-	3,700	(3,700)	-	-
Windmill Community Transport	-	400	(400)	-	-
	56,594	152,752	(154,579)	-	54,767

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
BARCA Community Hub Grants	-	3,000	(3,000)	-	-
Land Securities Grant	-	2,000	(333)	-	1,667
LCC 100% digital	-	-	-	-	-
Ladies Benevolent Society	15,000	15,000	(15,000)	-	15,000
Garfield Weston	-	20,000	(3,333)	-	16,667
National Lottery Community Fund	18,375	56,558	(56,673)	-	18,260
FPS Leeds, Volition	-	750	(750)	-	-
Harrison and Potter Trust	1,985	10,000	(6,985)	-	5,000
Leeds Older Peoples Forum	2,500	5,500	(8,000)	-	-
Warm Space Funding	-	400	(400)	-	-
Windmill Community Transport	-	1,500	(1,500)	-	-
	37,860	114,708	(95,974)	-	56,594

The balances on restricted funds are all unexpended grants for the charity's projects.

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	60,086	435,769	(466,861)	(26,306)	2,688
Fixed assets fund/mortgage fund	205,899	-	(13,812)	26,306	218,393
	265,985	435,769	(480,673)	-	221,081

Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	128,937	435,399	(478,985)	(25,265)	60,086
Match funding	90,000	-	(90,000)	-	-
Fixed assets/mortgage fund	201,453	-	(20,819)	25,265	205,899
	420,390	435,399	(589,804)	-	265,985

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Fixed assets fund	This represents the net book value of the fixed assets that are not considered to be part of the general fund, the balance of the long term loan and mortgage has been netted off this amount

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2025 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	355,238	-	-	355,238
Net current assets/(liabilities)	(217,018)	205,899	54,767	43,648
Total	15,182	205,899	54,767	275,848

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	(46,731)	(135,671)
Adjustments for:		
Depreciation charge	13,812	20,819
Loss/(profit) on sale of fixed assets	-	1
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(1,777)	(3,969)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(7,108)	6,561
Increase/(decrease) in creditors	(17,584)	3,726
Net cash provided by/(used in)	(59,388)	(108,533)

Accounts

Bramley Elderly Action

Financial Statements

for the year ended 31st March 2024

Bramley Elderly Action

Report of the trustees for the year ended 31 March 2024

The trustees present their report and unaudited financial statements for the year ended 31st March 2024.

Reference and Administrative Information

Charity name	Bramley Elderly Action
Charity Registration Number	1043975
Company Registration Number	3008194
Registered Office	Bramley Community Centre Waterloo Lane Bramley LS13 2JB

Trustees

J Hollings	
L Elson	
T Parsons	Chair
B Peacock	
D Outram	

Company Secretary

Lee Ingham

Principal staff

Lee Ingham CEO

Independent Examiner

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Bankers

Yorkshire Bank
Waver Green
Pudsey
West Yorkshire
LS28 7BG

Bramley Elderly Action
Report of the trustees
for the year ended 31 March 2024

Objectives and activities

In 1994 Bramley Elderly Action (BEA) was set up by local people in response to the social isolation and loneliness discovered amongst older people discharged from hospital. The charity has since developed into one of the largest neighbour network schemes in Leeds (as funded by Leeds City Council) and this year (2024) celebrates its 30th birthday.

In 2011 the charity launched Older Wiser Local Seniors (OWLS), covering the neighbouring areas of Headingley, Burley, Hyde Park, Little Woodhouse and parts of Kirkstall and with separate funding from Leeds City Council. In terms of legal identity, OWLS is part of Bramley Elderly Action, but on the ground it has its own brand, membership, volunteers and services. We therefore refer to BEA / OWLS when talking about the charity at a general level.

Objects

As set out in the memorandum of association, the organisation's objects are "the relief of older people in Bramley and the surrounding locality in any way regarded as charitable according to the law of England and Wales", with specific reference to: services which enable independent living; advice and assistance; and facilities for leisure and recreation.

In practical terms, this means that our purpose is to support older people in the local area, in ways which reduce isolation, promote independence, and increase happiness.

Activities undertaken for public benefit in relation to objects

The trustee board approved a five year strategic plan in 2021, identifying four key areas to focus on, with each subdivided into four to six priorities. We review progress against this plan every six months, and during the course of 2024/25 will be starting to develop the approach for agreeing a new strategic plan from 2026. It's intended that there will be significant involvement of members, stakeholders and local communities in shaping this new plan.

Currently, across BEA and OWLS we offer members the chance to take part in a range of activities, each helping to create connections, to empower members, and to increase happiness. These include lunch clubs, exercise classes, a memory cafe, online quizzes, chair-based yoga and many more. We also coordinate a befriending service and offer a shopping service, as well as regular day trips. Since 2023 we've been focusing on enabling members to run their own groups, rather than relying on the traditional method of BEA and OWLS setting a programme for people to join in with (or not). The first new groups set up in this way were a gardening activity and a craft session. Recently we've been excited to sign up for an accessible plot at Ash Road Allotments, allowing a group of members to get involved in growing and spending time outdoors. We've also seen the launch of a new cooking club, again driven by members' interests.

We offer a door to door transport service to members, which addresses the significant challenge older people can face when relying on public transport and personal mobility. We have transitioned the service to a "pay what you can afford" basis, to ensure that the current cost of living pressures don't prevent members from accessing transport and therefore activities.

In considering the activities undertaken and the use of the charity's resources and funds, the trustees have followed the charity commission guidance on public benefit and are satisfied that the charity's activities are in line with this.

Achievements and Performance

As of March 2024, there were 1,626 members of BEA / OWLS. This represents an increase of 16% compared with our starting baseline of 1,400. Our strategic plan (covering the period 2021 to 2026) set the goal of doubling membership, and we are aware that there remains some way to go on this. Work since 2021 has focused on realigning staff and volunteer resources, and we are at the point where the impact of these reviews will become increasingly evident. We therefore expect to see a clear and steady increase in membership during 2024/25.

We recognise that membership in itself is only a small part of the story. During 2023/24, 67% of our members were actively engaged with BEA/OWLS. This compares with a target of 80% engagement. In 2023/24 we offered approximately 36,000 participation slots. This is calculated on the number of groups the charity directly delivers or facilitates, multiplied by the number of spaces realistically available at each session, as well as day trips and the like.

Since the covid pandemic, we have focused on increasing happiness amongst our members, as an easy to understand goal. We have started conducting a happiness survey, replicating the ONS (Office of National Statistics) approach. This will become an annual activity, and in our 2023 survey showed that the happiness rate for active BEA / OWLS members was 7.45, whilst inactive members scored 7.15. The latter is lower than the national average for the relevant age group (7.36), which at first sight was concerning. Our initial conclusion is that many of those encouraged to join BEA / OWLS are facing social isolation and are therefore likely to be less happy in the first place and may be reluctant to actively engage. Once we can persuade people to take part, happiness levels increase to above the national average.

In 2023 we launched 'Action', a programme to promote volunteering and member led activities. This is part funded by the National Lottery, with internal match funding through a substantial legacy received by the charity. The intention of the three year project is to increase the charity's capacity and reach, through volunteers and member-led activities. In the last year we have embarked on refresher training for all volunteers, along with thank you events and volunteer surveys, helping us to ensure all volunteers are actively engaged. We expect to see further progress in this area in 2024/25.

Financial Review

The attached accounts show the financial position as of 31 March 2024. Over the year we intentionally operated with a deficit (£135,671). This should be seen in the context of the significant surplus (£181,170) recorded the previous year, and represents an intentional decision to spread the legacy received from Margaret Baxendale across multiple years. This will allow the charity time both to pivot our model (from "doing" to "enabling"), as well targeting new multi-year grant income and developing other parts of our funding strategy.

The trustee board will continue to actively manage the financial position in line with our Seven Step Funding Strategy. There will be a focus during 2024/25 on income generation, with the intention of improving the out-turn for March 2025.

We continue to follow the reserves policy that was updated in 2023, meaning that we have a designated reserves fund that contains the equivalent of staff redundancy costs plus 20% of the value of the Leeds City Council core grant (equating to £57,000). The level of unrestricted funds not committed or invested in tangible fixed assets (i.e. the free reserves) at 31 March 2023 was slightly below this level and the trustees will be monitoring this closely during 2024/25. We have placed reserves in a 95-day release investment account.

Structure, governance and management

Governing document

The governing documents take the form of a memorandum of association and articles of association. We reviewed these in 2022 (accepted by Companies House on 11 January 2023), updating them in line with the latest template.

Company status

The company is limited by guarantee, and was registered on 10 January 1995 (number 3008194). All members have agreed to contribute a sum not exceeding £1 in the event of a winding up.

Trustee selection methods

Previous in-house attempts in 2023 to recruit trustees had proved unsuccessful, and the trustees were aware that the board size of five (with two trustees having served six years by the 2024 AGM and therefore intending to step down) was a potential risk to the charity's governance going forward. A skills audit also identified a need to strengthen in finance, HR and marketing.

The board therefore made the decision to appoint a specialist agency (Peridot Partners) to manage all aspects of a targeted trustee recruitment campaign. In addition to broad advertising and an open selection process, direct approaches were made by Peridot Partners to a range of individuals identified via LinkedIn, professional networks and other sources. This process started in March 2024 and continued into the 2024/25 financial year.

At the AGM in October 2024, six new trustees will be proposed, including a new chair, money committee lead and people committee lead. This will significantly strengthen the board, both in terms of capacity and breadth/depth of skills.

It's envisaged that an annual in-house recruitment cycle, using resources from the campaign led by Peridot Partners, along with those in the sector-leading Trustee Recruitment Cycle, will be undertaken. This will allow a regular refresh of the board to take place, without incurring the level of cost associated with an external agency on a recurring basis.

Induction and training of trustees

Historically induction and training has been offered to all new trustees, including the option of participating in external courses (e.g. from Getting on Board or NCVO). There has been relatively little structure to the process, however, with the emphasis being on individual trustees identifying their learning needs. To a certain extent this is still appropriate, as each member of the board brings different levels of knowledge and experience, however as part of the refreshed approach to trustee recruitment (above), a more formal induction programme has been introduced during 2024. This focuses on: technical governance skills; organisational knowledge; and team building within the board. Bespoke training from Voluntary Action Leeds has been bought in, along with self-guided learning and introductory meetings with board colleagues and key staff.

Organisational structure

The board meets quarterly and has overall responsibility for the charity. It delegates specific areas of discussion to two committees (money and people), giving greater capacity for detailed discussion, however all decisions are referred back to the board. Responsibility for day to day operations is delegated to the chief executive and management team, which consists of the BEA team manager, the OWLS team manager, and the business development manager. The charity also employed an Action manager until December 2023, but a decision was taken not to fill this role following the postholder's resignation, with management responsibilities for the project being taken on by the business development manager instead.

The charity employs around 20 people, equating to approximately 16FTE, with exact numbers varying over time. Each employee has a nominated line manager who provides support and oversight. There are currently around 130 active volunteers, who are supported and overseen by the Action team.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (issued in March 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by:



..... Signed

Toby Parsons

..... Name

7 October 2024

..... Date

Independent Examiner's Report to the trustees of

Bramley Elderly Action

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Paul Cowham

Paul Cowham MA FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

7/10/2024

Date.....

Bramley Elderly Action
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	3	36,028	-	36,028	273,789
Grants	4	288,844	114,708	403,552	399,665
Fees and other income	5	106,558	-	106,558	116,573
Investments	6	3,969	-	3,969	1,342
Total income		435,399	114,708	550,107	791,369
Expenditure					
Raising funds	7	760	-	760	1,093
Charitable activities	8	589,044	95,974	685,018	609,106
Total expenditure		589,804	95,974	685,778	610,199
Net income/(expenditure) for the year	9	(154,405)	18,734	(135,671)	181,170
Transfer between funds		-	-	-	-
Net movement in funds for the year		(154,405)	18,734	(135,671)	181,170
Reconciliation of funds					
Total funds brought forward		420,390	37,860	458,250	277,080
Total funds carried forward		265,985	56,594	322,579	458,250

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Bramley Elderly Action
Company number 3008194
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	14	369,050	389,869
Investments	15	73	73
Total fixed assets		369,123	389,942
Current assets			
Debtors	16	7,716	14,277
Cash at bank and in hand		117,310	247,140
Total current assets		125,026	261,417
Liabilities			
Creditors: amounts falling due in less than one year	17	(34,653)	(30,927)
Net current assets		90,373	230,490
Total assets less current liabilities		459,496	620,432
Creditors: amounts falling due after more than one year	18	(136,917)	(162,182)
Net assets		322,579	458,250
Funds of the charity			
Restricted income funds	19	56,594	37,860
Unrestricted income funds	20	265,985	420,390
Total charity funds		322,579	458,250

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 21 form part of these accounts.

25 September 2024

Approved by the trustees on and signed on their behalf by:

Toby Parsons

Name

Signed 

Bramley Elderly Action

Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	-	(108,533)	201,187
<i>Cash flows from investing activities:</i>			
Bank interest		3,969	1,342
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	(15,700)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		3,969	(14,358)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(25,266)	(26,307)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		(25,266)	(26,307)
Increase/(decrease) in cash and cash equivalents in the year		(129,830)	160,522
Cash and cash equivalents at the beginning of the year		247,140	86,618
Cash and cash equivalents at the end of the year		117,310	247,140

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bramley Elderly Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees recognise that the charity made a higher than budgeted deficit for the year, and that the level of reserves at 31 March 2024 are below what the policy requires. However, they consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In line with their Seven Step Funding Strategy, the charity continues to make efficiencies, and has done some development work which will increase income. Cash flow forecasts are regularly updated, and budgets are showing that the charity will start to balance things in 2024/25.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2024 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2024 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Leasehold improvements	10 - 25 years
Freehold building	50 years
Freehold improvements	25 years

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations	21,929	-	21,929	12,573	-	12,573
Legacy	14,099	-	14,099	261,216	-	261,216
Total	36,028	-	36,028	273,789	-	273,789

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Leeds City Council NSS Contract (BEA)	205,375	-	205,375	205,375	-	205,375
Leeds City Council NSS Contract (OWLS)	80,513	-	80,513	80,513	-	80,513
SWIFT Time to Shine	-	-	-	12,500	-	12,500
Barca Leeds Big Lottery	-	3,000	3,000	-	4,000	4,000
Community Fund	-	56,558	56,558	-	24,500	24,500
Garfield Weston	-	20,000	20,000	-	-	-
LCC Kickstart	-	-	-	6,420	-	6,420
LCC Inner North West community committee	-	-	-	6,075	-	6,075
Windmill Community Transport	-	1,500	1,500	-	-	-
Harrison and Potter Trust	-	10,000	10,000	-	7,000	7,000
Ladies Benevolent Society	-	15,000	15,000	-	16,000	16,000
Leeds Community Foundation	2,581	-	2,581	5,232	-	5,232
Leeds Older Peoples Forum	-	5,500	5,500	-	15,000	15,000
CAF grant	-	2,000	2,000	-	-	-
Leeds Hospitals Charity	-	-	-	-	12,500	12,500
Warm space - Cardigan Centre	-	400	400	-	3,125	3,125
Warm space - VAL	-	-	-	-	750	750
Other grants/contracts <= £1,000	375	750	1,125	675	-	675
Total	288,844	114,708	403,552	316,790	82,875	399,665

5 Fees and other income

	2024 £	2023 £
Fees and sales	81,265	82,564
Property Income	22,795	28,798
Fundraising income	2,388	3,701
Other income	110	1,510
	106,558	116,573

All income from fees and trading is unrestricted.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Investment income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Income from bank deposits	3,969	-	3,969	1,342	-	1,342
	3,969	-	3,969	1,342	-	1,342

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2024 £	Total 2023 £
Fundraising costs	760	1,093

8 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Depreciation	20,820	21,296
Staff costs	497,923	408,795
Premises costs	50,940	36,324
General running costs	42,692	42,980
Activities costs	56,450	81,485
Professional fees	4,232	8,641
Mortgage interest	9,113	9,113
Other governance costs		
Other governance costs	648	472
Independent examination	2,200	-
	685,018	609,106
	2024 £	2023 £
Restricted expenditure	95,974	
Unrestricted expenditure	589,044	609,106
	685,018	609,106

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	20,819	21,296
Operating lease rentals:		
Property		
Independent examiner's remuneration		
- accountancy	1,300	900
- independent examination	900	900

10 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	433,690	365,842
Social security costs	32,579	28,549
Employers pension contributions	16,104	8,548
SMP SSP reclaimed	(6,477)	-
Staff and volunteer expenses, travel, training	4,940	1,703
Freelance staff	13,291	7,631
Recruitment & pension fees	3,796	1,583
	497,923	413,856

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 22 (2023: 24).

The average full time equivalent number of staff employed during the period was 16 (2023: 18.7).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £54,081 (2023: £49,353)).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Leeds City Council	285,888	285,888
	<u>285,888</u>	<u>285,888</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Freehold Property £	Freehold Improvements £	Vehicles £	Leasehold Improvements £	Fixtures, fittings & equipment £	Total £
Cost						
At 1 April 2023	270,000	52,049	53,380	76,068	38,466	489,963
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2024	270,000	52,049	53,380	76,068	38,466	489,963
Depreciation						
At 1 April 2023	-	5,512	29,546	28,345	36,691	100,094
Charge for the year	-	2,082	13,346	3,616	1,775	20,819
Disposals	-	-	-	-	-	-
At 31 March 2024	-	7,594	42,892	31,961	38,466	120,913
Net book value						
At 31 March 2024	270,000	44,455	10,488	44,107	-	369,050
At 31 March 2023	270,000	46,537	23,834	47,723	1,775	389,869

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Investments

	2024 £	2023 £
Shares in group undertaking (at cost)	73	73

16 Debtors

	2024 £	2023 £
Trade debtors	5,693	12,066
Other debtors & prepayments	2,023	2,211
	7,716	14,277

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,146	2,820
Other creditors and accruals	2,200	1,800
Loan repayments	26,307	26,307
	34,653	30,927

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Creditors: amounts falling after more than one year

	2024 £	2023 £
Key fund mortgage	136,917	150,724
Co-op foundation loan	-	11,458
	136,917	162,182
Repayable after more than 5 years by instalments	70,583	83,083
Repayable after more than 5 years other than by instalments	-	-

Both the mortgage and the loan are secured on freehold property purchased by the charity in March 2020. The property is 52/52a North Lane, Headligley, Leeds, LS6 3HU

19 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
BARCA Community Hub Grants	-	3,000	(3,000)	-	-
Land Securities Grant	-	2,000	(333)	-	1,667
LCC 100% digital	-	-	-	-	-
Ladies Benevolent Society	15,000	15,000	(15,000)	-	15,000
Garfield Weston	-	20,000	(3,333)	-	16,667
National Lottery Community Fund	18,375	56,558	(56,673)	-	18,260
FPS Leeds, Volition	-	750	(750)	-	-
Harrison and Potter Trust	1,985	10,000	(6,985)	-	5,000
Leeds Older Peoples Forum	2,500	5,500	(8,000)	-	-
Warm Space Funding	-	400	(400)	-	-
Windmill Community Transport	-	1,500	(1,500)	-	-
	37,860	114,708	(95,974)	-	56,594

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
BARCA Community Hub Grants	-	4,000	(4,000)	-	-
LCC 100% digital	316	-	(316)	-	-
Ladies Benevolent Society	-	16,000	(1,000)	-	15,000
Leeds Hospitals Charity	2,737	12,500	(15,237)	-	-
National Lottery Community Fund	-	24,500	(6,125)	-	18,375
Harrison and Potter Trust 1	1,500	-	(1,500)	-	-
Harrison and Potter Trust 2	1,520	-	(1,520)	-	-
Harrison and Potter Trust 3	-	7,000	(5,015)	-	1,985
Leeds Older Peoples Forum	-	15,000	(12,500)	-	2,500
Warm Space Funding	-	3,875	(3,875)	-	-
	6,073	82,875	(51,088)	-	37,860

The balances on restricted funds are all unexpended grants for the charity's projects.

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	128,937	435,399	(478,985)	(25,265)	60,086
Match funding	90,000	-	(90,000)	-	-
Fixed assets fund/mortgage fund	201,453	-	(20,819)	25,265	205,899
	420,390	435,399	(589,804)	-	265,985

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	90,265	708,494	(537,815)	(132,007)	128,937
Match funding	-	-	-	90,000	90,000
Fixed assets/mortgage fund	180,742	-	(21,296)	42,007	201,453
	271,007	708,494	(559,111)	-	420,390

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Match funding	This represents £90,000 of the legacy received during the year which the charity is using to provide match funding for the Action Project.
Fixed assets fund	This represents the net book value of the fixed assets that are not considered to be part of the general fund, the balance of the long term loan and mortgage has been netted off this amount

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	369,050	-	-	369,050
Net current assets/(liabilities)	(257,674)	291,453	56,594	90,373
Total	(25,468)	291,453	56,594	322,579

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(135,671)	181,170
Adjustments for:		
Depreciation charge	20,819	21,296
Loss/(profit) on sale of fixed assets	1	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(3,969)	(1,342)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	6,561	3,485
Increase/(decrease) in creditors	3,726	(3,422)
Net cash provided by/(used in)	(108,533)	201,187

Accounts

Company registered number 3008194
Registered charity number 1043975

Bramley Elderly Action

Financial Statements

for the year ended 31st March 2023

Bramley Elderly Action

Report of the trustees for the year ended 31 March 2023

The trustees present their report and unaudited financial statements for the year ended 31st March 2023.

Reference and Administrative Information

Charity name	Bramley Elderly Action
Charity Registration Number	1043975
Company Registration Number	3008194
Registered Office	Bramley Community Centre Waterloo Lane Bramley LS13 2JB

Trustees

J Dawson	Resigned 17 Feb 23
J Hollings	
L Elson	
T Parsons	Chair
B Peacock	
D Outram	Appointed 17 Feb 23

Company Secretary

Lee Ingham

Principal staff

Lee Ingham	CEO
Fran Graham	Service and Development Manager

Independent Examiner

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

Bankers

Yorkshire Bank
Waver Green
Pudsey
West Yorkshire
LS28 7BG

Bramley Elderly Action

Report of the trustees

for the year ended 31 March 2023

Objectives and activities

Objects

In 1994, Bramley Elderly Action (BEA) was set-up by local people in response to the social isolation and loneliness discovered amongst local elders discharged from hospital. We provide a broad range of social, health improvement activities and support, for the older people of Bramley and surrounding areas. Through Older Wiser Local Seniors (OWLS) we make a similar impact for older people living in Headingley and surrounding areas. The local authority has part funded our work since 1994 with the initial funding being a response to the National Health Service and Community Care Act.

In response to the COVID pandemic, our simplified mission is now to *increase happiness for local older people*. Consequently, we have started to undertake annual happiness surveys of our members, asking the same questions as the ONS annual happiness survey. Our 'Ambitious Strategic Plan (2021 - 26)' sets out how we plan to increase happiness e.g. *by doubling our membership and increasing engagement amongst existing members*.

Our values are: '*caring, inclusive, efficient, effective*' and these shape the cycle of reviews that we are undertaking of the systems that support the impact we make e.g. finance, facilities, community transport. In 2024, we plan a '*Massive Review*' of what members can expect from us and what we would like from them. Membership of BEA and OWLS is *free* to people aged 60 and above living in the respective catchment area.

Activities undertaken for public benefit in relation to objects

Across BEA and OWLS we provide a *wide range of 33 regular preventative health activities* to get people out-and-about. These include: a befriending scheme, a supermarket shopping service, lunch clubs, drop-in cafes, a tea bar, memory cafés, trips, extra care trips, a Mens Group, a Lads Lunch, exercise classes, chair based yoga, crown green bowling, beginners art class, walking group, foot clinics, online quiz, IT support... In 2023, we started to support '*community activists*' to run their own groups and the first two are a gardening group and a craft group.

In considering the charity's benefit to the public, the trustees have followed the guidance published by the Charity Commission on public benefit, and are satisfied that the charity's activities do benefit the public.

Achievements and Performance

In 2011, we set up Older Wiser Local Seniors (OWLS) which operates in the neighbouring Headingley, Burley, Hyde Park, Little Woodhouse and parts of Kirkstall. OWLS is part of BEA, although it has its own identity, membership, volunteers and range of activities.

In March 2020 *we purchased our first property*, which provides OWLS with a high street presence and office in central Headingley, plus a source of income from the tenants living on the first floor. *We now have an income stream from four buildings*, adding to Bramley Community Shop (2009 – run by our social enterprise), Bramley Lawn Social Centre (2014) and Bramley Community Centre (2018). Upbeat Social Enterprise CIC is our social enterprise and is closely linked to BEA but it has its own Board and financial statements.

In 2021 (during the pandemic), we were appointed the Leeds winner *Virgin Media's Local Legend Campaign* and made a good start on our *Ambitious Strategic Plan (2021 -26)*, assisted by the appointment of a Business Development Manager. In 2023, we invested a volunteers significant legacy to set up a volunteering scheme called Action. *Our investment (£150k) has been match funded by the National Lottery*.

The results of the 2023 *Happiness Survey* (responses from 306 members), suggest that we are helping our members to be happier and include suggestions as to how we can increase our impact. *We are proud of the positive impact that we have made since 1994 and our positive response to the pandemic* and the horrible time that older people experienced. We are thankful for the continued

support that we receive from Leeds City Council, funders, patrons, corporate patrons, volunteers (over 200) plus the community in which we live and operate.

Financial Review

The attached accounts show the state of affairs at 31st March 2023. Over the year we operated with a surplus (£181,170) and this was mainly attributable to a greater than expected legacy from a former volunteer. In addition, fees and other income increased (from £62,300 to £116,573) and this was mainly attributable to a return to the activity fees we receive from our members following the pandemic. However, it also includes an increase in earned income, consistent with our plans (*Five Pillars of Sustainable Growth Strategy* and *Seven Step Funding Strategy*) for sustainable funding and growth. Expenditure (£610,199) was as budgeted (£605,000).

The Board have decided to invest £90,000 in better mobilising our army of volunteers (200) and we have used this investment to help attract match funding from the National Lottery. In April 2023, we will be starting a new volunteering / community activist scheme called 'Action'.

We see 2023/24 as a bridging year, in which we have made use of the recent legacy to set a deficit budget. That will allow us time to secure new grants and to develop all strands of our funding strategy. We recognise that we need to be successful in this, in order to achieve financial sustainability, and will be fully considering the outcome of our grant bids, the progress on our donation work, etc when budgeting for 2024/25

In 2023, we reviewed our reserves policy. Our reserves policy is to have a designated reserves fund that contains the equivalent to a minimum of the staff redundancy costs (currently £43,000 TBC) plus 20% of the value of the LCC grant (currently £57,000) that we receive to deliver a Neighbourhood Scheme. The level of unrestricted funds not committed or invested in tangible fixed assets (the free reserves) at 31 March 2023 is £128,937 and in line with our policy.

This policy has been established with the following considerations being taken into account:

- its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources;
- its forecasts for expenditure for the current and future years on the basis of planned activity;
- its analysis of any future needs, opportunities, commitments or risks, where future income alone is unlikely to be able to meet anticipated costs; and
- its assessment, on the best evidence reasonably available, of the likelihood of each of those needs that justify having reserves arising and the potential consequences for the charity of not being able to meet them

The organization has placed reserves in a 95-day release investment account. The Board consider the organisation to be in a sustainable position.

Structure, governance and management

Governing document

The governing document takes the form of a memorandum of association and an articles of association. In 2022 we reviewed and updated the memorandum and articles to make the wording more current. The company limited by guarantee was registered on 10 January 1995 number 3008194.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2023 was 1

Trustee selection methods

We follow 'Getting on Board's' recommendations and use open recruitment to aim to attract diverse volunteers to our board with the skills we need to ensure we deliver our Ambitious Strategic Plan. Potential trustees meet with the Chair and Chief Executive Officer (CEO) before being invited to observe a Board meeting/s. In 2023, the Board completed an audit of skills and revised our recruitment process to make sure it is in line with good practice.

Induction and training of trustees

New trustees are appointed when required and to broaden the base of experience and skills available within the Trustee Board. All trustees complete the volunteer induction and are offered training where appropriate.

Organisational structure

In 2021 we completed a review of the management structure in order to better equip the organisation to better align the staff structure with our Ambitious Strategic Plan (2021 -26). In November 2021, we appointed a full time Business Development Manager in accordance with the review. Draft accounts are authorised by the Board and presented to members at the AGM before approval by the Board.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (issued in March 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by:



..... Signed

Toby Parsons

..... Name

2 October 2023

..... Date

Independent Examiner's Report to the trustees of

Bramley Elderly Action

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Paul Cowham

Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

11 October 23

Date.....

Bramley Elderly Action
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	3	273,789	-	273,789	48,469
Grants	4	316,790	82,875	399,665	438,052
Fees and other income	5	116,573	-	116,573	62,300
Investments	6	1,342	-	1,342	259
Total income		708,494	82,875	791,369	549,080
Expenditure					
Raising funds	7	1,093	-	1,093	1,600
Charitable activities	8	558,018	51,088	609,106	573,626
Total expenditure		559,111	51,088	610,199	575,226
Net income/(expenditure) for the year	9	149,383	31,787	181,170	(26,146)
Transfer between funds		-	-	-	-
Net movement in funds for the year		149,383	31,787	181,170	(26,146)
Reconciliation of funds					
Total funds brought forward		271,007	6,073	277,080	303,226
Total funds carried forward		420,390	37,860	458,250	277,080

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Bramley Elderly Action
Company number 3008194
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	14	389,869	395,465
Investments	15	73	73
Total fixed assets		389,942	395,538
Current assets			
Debtors	16	14,277	17,762
Cash at bank and in hand		247,140	86,618
Total current assets		261,417	104,380
Liabilities			
Creditors: amounts falling due in less than one year	17	(30,927)	(34,349)
Net current assets		230,490	70,031
Total assets less current liabilities		620,432	465,569
Creditors: amounts falling due after more than one year	18	(162,182)	(188,489)
Net assets		458,250	277,080
Funds of the charity			
Restricted income funds	19	37,860	6,073
Unrestricted income funds	20	420,390	271,007
Total charity funds		458,250	277,080

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 20 form part of these accounts.

Approved by the trustees on 2 October 23 and signed on their behalf by:

Toby Parsons
Name

Signed 

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bramley Elderly Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Leasehold improvements	10 - 25 years
Freehold building	50 years
Freehold improvements	25 years

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations	12,573	-	12,573	6,067	-	6,067
Legacy	261,216	-	261,216	42,402	-	42,402
Total	273,789	-	273,789	48,469	-	48,469

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Leeds City Council NSS Contract (BEA)	205,375	-	205,375	215,995	-	215,995
Leeds City Council NSS Contract (OWLS)	80,513	-	80,513	84,573	-	84,573
SWIFT Time to Shine	12,500	-	12,500	30,000	-	30,000
Barca Leeds Big Lottery	-	4,000	4,000	-	19,581	19,581
Community Fund	-	24,500	24,500	-	10,000	10,000
HMRC JRS	-	-	-	-	428	428
LCC Kickstart	6,420	-	6,420	5,706	-	5,706
LCC Inner North West community committee	6,075	-	6,075	-	-	-
Bramley Variety Show Harrison and Potter	-	-	-	1,350	-	1,350
Trust	-	7,000	7,000	-	7,000	7,000
Ladies Benevolent Society	-	16,000	16,000	15,000	-	15,000
Leeds Community Foundation	5,232	-	5,232	2,381	-	2,381
Leeds Older Peoples Forum	-	15,000	15,000	2,550	-	2,550
Coop foundation	-	-	-	30,000	-	30,000
Leeds Hospitals Charity	-	12,500	12,500	-	12,500	12,500
Warm space - Cardigan Centre	-	3,125	3,125	-	-	-
Warm space - VAL	-	750	750	-	-	-
Other grants/contracts <= £1,000	675	-	675	988	-	988
Total	316,790	82,875	399,665	388,543	49,509	438,052

5 Fees and other income

	2023 £	2022 £
Fees and sales	82,564	30,848
Property Income	28,798	25,518
Fundraising income	3,701	5,696
Other income	1,510	238
	116,573	62,300

All income from fees and trading is unrestricted.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

6 Investment income

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Income from bank deposits	1,342	-	1,342	259	-	259
	<u>1,342</u>	<u>-</u>	<u>1,342</u>	<u>259</u>	<u>-</u>	<u>259</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2023 £	Total 2022 £
Fundraising costs	1,093	1,600

8 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Depreciation	21,296	14,988
Staff costs	408,795	388,443
Premises costs	36,324	35,103
General running costs	42,980	52,781
Activities costs	81,485	62,580
Professional fees	8,641	8,177
Mortgage interest	9,113	9,113
Other governance costs		
Other governance costs	472	941
Independent examination		1,500
	<u>609,106</u>	<u>573,626</u>
	2023 £	2022 £
Restricted expenditure	51,088	
Unrestricted expenditure	558,018	573,626
	<u>609,106</u>	<u>573,626</u>

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	21,296	14,988
Operating lease rentals:		
Property		
Independent examiner's remuneration		
- accountancy	900	750
- independent examination	900	750

10 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	365,842	345,456
Social security costs	28,549	19,524
Employers pension contributions	8,548	8,054
Staff and volunteer expenses, travel, training	1,703	8,399
Freelance staff	7,631	3,678
Recruitment & pension fees	1,583	3,332
	413,856	388,443

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 24 (2022: 19).

The average full time equivalent number of staff employed during the period was 18.7 (2022: 15).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £49,353 (2022: £90,706 - this comparative figure also included the Services and Development Manager).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

Aggregate donations from related parties were £nil (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Leeds City Council	296,308	300,568
	<u>296,308</u>	<u>300,568</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Freehold Property £	Freehold Improvements £	Vehicles £	Leasehold Improvements £	Fixtures, fittings & equipment £	Total £
Cost						
At 1 April 2022	270,000	45,849	43,880	76,068	38,466	474,263
Additions	-	6,200	9,500	-	-	15,700
Disposals	-	-	-	-	-	-
At 31 March 2023	270,000	52,049	53,380	76,068	38,466	489,963
Depreciation						
At 1 April 2022	-	3,430	16,201	24,729	34,438	78,798
Charge for the year	-	2,082	13,345	3,616	2,253	21,296
Disposals	-	-	-	-	-	-
At 31 March 2023	-	5,512	29,546	28,345	36,691	100,094
Net book value						
At 31 March 2023	270,000	46,537	23,834	47,723	1,775	389,869
At 31 March 2022	270,000	42,419	27,679	51,339	4,028	395,465

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Investments

	2023 £	2022 £
Shares in group undertaking (at cost)	73	73

16 Debtors

	2023 £	2022 £
Trade debtors	12,066	13,228
Other debtors & prepayments	2,211	4,534
	14,277	17,762

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,820	4,620
Other creditors and accruals	1,800	3,422
Loan repayments	26,307	26,307
	30,927	34,349

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Creditors: amounts falling after more than one year

	2023 £	2022 £
Key fund mortgage	150,724	164,531
Co-op foundation loan	11,458	23,958
	162,182	188,489
Repayable after more than 5 years by instalments	84,390	96,890
Repayable after more than 5 years other than by instalments	-	-

Both the mortgage and the loan are secured on freehold property purchased by the charity in March 2020. The property is 52/52a North Lane, Headligley, Leeds, LS6 3HU

19 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
BARCA Community Hub Grants	-	4,000	(4,000)	-	-
LCC 100% digital	316	-	(316)	-	-
Ladies Benevolent Society	-	16,000	(1,000)	-	15,000
Leeds Hospitals Charity	2,737	12,500	(15,237)	-	-
National Lottery Community Fund	-	24,500	(6,125)	-	18,375
Harrison and Potter Trust 1	1,500	-	(1,500)	-	-
Harrison and Potter Trust 2	1,520	-	(1,520)	-	-
Harrison and Potter Trust 3	-	7,000	(5,015)	-	1,985
Leeds Older Peoples Forum	-	15,000	(12,500)	-	2,500
Warm Space Funding	-	3,875	(3,875)	-	-
	6,073	82,875	(51,088)	-	37,860

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Awards for All	2,037	-	(2,037)	-	-
Morrisons	-	-	-	-	-
BARCA Community Hub Grants	-	19,581	(19,581)	-	-
LCC 100% digital	2,099	-	(1,783)	-	316
LCC Public Health	26,388	-	(31,359)	4,971	-
Leeds Hospitals Charity	-	12,500	(9,763)	-	2,737
National Lottery Community Fund	7,428	10,000	(17,428)	-	-
Harrison and Potter Trust 1	3,600	-	(3,600)	1,500	1,500
Harrison and Potter Trust 2	-	7,000	(5,480)	-	1,520
LCC Covid	1,500	-	-	(1,500)	-
LCC 52 North Lane Development	18,900	-	-	(18,900)	-
HMRC JRS	-	428	(428)	-	-
	61,952	49,509	(91,459)	(13,929)	6,073

The balances on restricted funds are all unexpended grants for the charity's projects.

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	90,265	708,494	(537,815)	(132,007)	128,937
Match funding	-	-	-	90,000	90,000
Fixed assets fund/mortgage fund	180,742	-	(21,296)	42,007	201,453
	271,007	708,494	(559,111)	-	420,390

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	140,471	499,571	(468,779)	(80,998)	90,265
Fixed assets/mortgage fund	100,803	-	(14,988)	94,927	180,742
	241,274	499,571	(483,767)	13,929	271,007

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Match funding	This represents £90,000 of the legacy received during the year which the charity is using to provide match funding for the Action Project.
Fixed assets fund	This represents the net book value of the fixed assets that are not considered to be part of the general fund, the balance of the long term loan and mortgage has been netted off this amount

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2023 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	389,869	-	-	389,869
Net current assets/(liabilities)	11,888	180,742	37,860	230,490
Total	239,648	180,742	37,860	458,250

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	181,170	(26,146)
Adjustments for:		
Depreciation charge	21,296	14,988
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(1,342)	(259)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	3,485	(7,836)
Increase/(decrease) in creditors	(3,422)	(228)
Net cash provided by/(used in)	201,187	(19,481)

Accounts

Bramley Elderly Action

Financial Statements

for the year ended 31st March 2022

Bramley Elderly Action
Report of the trustees for the year ended 31 March 2022

The trustees present their report and unaudited financial statements for the year ended 31st March 2022.

Reference and Administrative Information

Charity name	Bramley Elderly Action
Charity Registration Number	1043975
Company Registration Number	3008194
Registered Office	Bramley Community Centre Waterloo Lane Bramley LS13 2JB

Trustees

J Dawson	
T Parsons	
J Hollings	Appointed 25 February 2022
L Elson	
B Peacock	

Company Secretary

Lee Ingham

Principal staff

Lee Ingham	CEO
------------	-----

Independent Examiner

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

Bankers

Virgin Money
Waver Green
Pudsey
West Yorkshire
LS28 7BG

Bramley Elderly Action
Report of the trustees
for the year ended 31 March 2022

Objectives and activities

Objects

Bramley Elderly Action (BEA) was set up in 1994 in response to the Community Care Act with initial funding from the Local Authority who have continued to part fund our work.

We provide a broad range of social, health improvement activities, for the older people of Bramley and surrounding areas. Through Older Wiser Local Seniors (OWLS) we make a similar impact for older people living in Headingley and surrounding areas.

Our mission statement is to provide 'friendship, support and opportunities for older people, leading to their improved wellbeing and improved happiness'. Our values are: 'caring, inclusive, efficient, effective'. Our 'Ambitious Strategic Plan (2021 -26)' set-out how we plan to increase our impact by doubling our membership and increasing engagement amongst existing members.

In line with the organisations original Memorandum and Articles, our principal activity during the period was 'the relief of elders in the Leeds area'.

Activities undertaken for public benefit in relation to objects

Membership of BEA is free and pre-COVID we provided a wide range of 35 regular preventative health activities to get people out-and-about. During the pandemic, staff and volunteers continued to provide safe support through phone befriending, keep-in-contact calls, doorstep-visits, a door-step delivery supermarket shopping service, access and support to new online activities. In 2021, we were appointed the Leeds winner Virgin Media's Local Legend Campaign.

The pandemic has highlighted the importance of what we do and it has renewed our commitment to increase our impact and help increase happiness amongst local older people.

In 2011 we set up a Neighbourhood Network Scheme called Older Wiser Local Seniors (OWLS) which operates in Headingley, Burley, Hyde Park, Little Woodhouse and parts of Kirkstall. OWLS is part of BEA, although it has its own identity, membership, volunteers and range of activities.

In considering the charity's benefit to the public, the trustees have followed the guidance published by the Charity Commission on public benefit, and are satisfied that the charity's activities do benefit the public.

Achievements and Performance

Throughout the pandemic we continued to develop the impact we make with the support of Leeds City Council, charitable trusts, earned income, legacies, almost 200 volunteers and 1,400 members.

In 2021/22 we made a good start on our Ambitious Strategic Plan (2021 -26), assisted by the appointment of a Business Development Manager. In August 2021, we surveyed local older people (members and non-members) as to what we could to help them be happier. The 148 responses have informed the changes we are making to increase happiness.

In March 2020 we purchased our first property, which provides OWLS with a high street presence and office in central Headingley, plus a source of income from the tenants living on the first floor. We now have an income stream from four buildings, adding to Bramley Community Centre (2018), Bramley Lawn Social Centre (2014) and Bramley Community Shop (2009) which was set up by Upbeat Social Enterprise CIC. UpBEAt is closely linked to BEA but it has its own Board and financial statements.

Bramley Elderly Action

Report of the trustees

for the year ended 31 March 2022

Financial Review

Financial Review

The attached accounts show the state of affairs at 31st March 2022. Over the year we operated with a small deficit (£26,146 including £14,988 depreciation). This small deficit was an achievement taking into consideration: reduced income from services and room hire; COVID funding from central government stopped (£86,031); our Leeds City Council core funding was cut (£14,681); it was the first full year of making repayments (£35,420) on the building we purchased in 2020/21.

The good news is that we see 2022/23 as a better year with much of the funding already secured and we have started discussion with Leeds City Council to extend our core funding from October 2023 for a further five years. Leeds City Council have been our main funder since 1994.

Our financial strategy remains sustainable growth by linking our core costs (mainly staff costs) to a growing range of regular income streams e.g. Bramley Community Shop is beginning to make a small surplus. Our Ambitious Strategic Plan (2021 -26) outlines how we plan to make the best use of our resources, in order to meet our duty to local older people and to respond to the challenges they face.

In 2022, we reviewed our reserves policy and decided to strengthen reserves by £30k. Our reserves policy is to have the equivalent to a minimum of the staff redundancy costs (currently £43,000) plus a contingency fund of £50,000. The level of unrestricted funds not committed or invested in tangible fixed assets (the free reserves) at 31 March 2021 is £90,265.

This policy has been established with the following considerations being taken into account:

- its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources;
- its forecasts for expenditure for the current and future years on the basis of planned activity;
- its analysis of any future needs, opportunities, commitments or risks, where future income alone is unlikely to be able to meet anticipated costs; and
- its assessment, on the best evidence reasonably available, of the likelihood of each of those needs that justify having reserves arising and the potential consequences for the charity of not being able to meet them

The organization has placed reserves in a 95-day release investment account. The Board consider the organisation to be in a sustainable position.

Structure, governance and management

Governing document

The governing document takes the form of a memorandum of association and an articles of association. In 2022 we reviewed and updated the memorandum and articles to make the wording more current. The company limited by guarantee was registered on 10 January 1995 number 3008194.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2021 was 1.

Trustee selection methods

Potential trustees meet with the Chair and Chief Executive Officer (CEO) before being invited to observe a Board meeting/s. In 2021, the Board completed an audit of skills and revised our recruitment process to make sure it is in line with good practice.

Bramley Elderly Action
Report of the trustees
for the year ended 31 March 2022

Induction and training of trustees

New trustees are appointed when required and to broaden the base of experience and skills available within the Trustee Board. All trustees complete the volunteer induction and are offered training where appropriate.

Organisational structure

In 2021 we completed a review of the management structure in order to better equip the organisation to better align the staff structure with our Ambitious Strategic Plan (2021 -26). In November 2021, we appointed a full time Business Development Manager in accordance with the review. Draft accounts are authorised by the Board and presented to members at the AGM before approval by the Board.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (issued in March 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by:



..... Signed

Toby Parsons

..... Name

12 / 13 / 2022

..... Date

Independent Examiner's Report to the trustees of

Bramley Elderly Action

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Paul Cowham

Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

12 / 13 / 2022

Date.....

Bramley Elderly Action
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	3	48,469	-	48,469	40,049
Grants	4	388,543	49,509	438,052	600,006
Fees and other income	5	62,300	-	62,300	24,085
Investments	6	259	-	259	2
Total income		499,571	49,509	549,080	664,142
Expenditure					
Raising funds	7	1,600	-	1,600	1,326
Charitable activities	8	482,167	91,459	573,626	537,875
Total expenditure		483,767	91,459	575,226	539,201
Net income/(expenditure) for the year	9	15,804	(41,950)	(26,146)	124,941
Transfer between funds		13,929	(13,929)	-	-
Net movement in funds for the year		29,733	(55,879)	(26,146)	124,941
Reconciliation of funds					
Total funds brought forward		241,274	61,952	303,226	178,285
Total funds carried forward		271,007	6,073	277,080	303,226

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Bramley Elderly Action
Company number 3008194
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	14	395,465	398,530
Investments	15	73	73
Total fixed assets		395,538	398,603
Current assets			
Debtors	16	17,762	9,926
Cash at bank and in hand		86,618	158,980
Total current assets		104,380	168,906
Liabilities			
Creditors: amounts falling due in less than one year	17	(34,349)	(34,577)
Net current assets		70,031	134,329
Total assets less current liabilities		465,569	532,932
Creditors: amounts falling due after more than one year	18	(188,489)	(229,706)
Net assets		277,080	303,226
Funds of the charity			
Restricted income funds	19	6,073	61,952
Unrestricted income funds	20	271,007	241,274
Total charity funds		277,080	303,226

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 20 form part of these accounts.

Approved by the trustees on ...17 Sep 22..... and signed on their behalf by:

Name Toby Parsons

Signed



Bramley Elderly Action

Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	-	(19,481)	159,267
<i>Cash flows from investing activities:</i>			
Bank interest		259	2
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(11,923)	(61,293)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		(11,664)	(61,291)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(41,217)	(11,397)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		(41,217)	(11,397)
Increase/(decrease) in cash and cash equivalents in the year		(72,362)	86,579
Cash and cash equivalents at the beginning of the year		158,980	72,401
Cash and cash equivalents at the end of the year		86,618	158,980

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bramley Elderly Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Covid 19 has meant that the charity has had to adapt its provision of services (i.e. a shopping service has been set up for older people who are unable to go shopping during lockdown), although it has not been able to offer the full range of services in order to comply with social distancing. The main funding streams have not been impacted by Covid19 and the trustees are happy that the charity is a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Leasehold improvements	10 - 25 years
Freehold building	50 years
Freehold improvements	25 years

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations	6,067	-	6,067	3,580	-	3,580
Legacy	42,402	-	42,402	36,469	-	36,469
Total	48,469	-	48,469	40,049	-	40,049

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Leeds City Council NSS Contract (BEA)	215,995	-	215,995	226,615	-	226,615
Leeds City Council NSS Contract (OWLS)	84,573	-	84,573	88,634	-	88,634
Leeds City Council Public Health (OWLS)	-	-	-	-	12,162	12,162
Leeds City Council Public Health (BEA)	-	-	-	-	24,324	24,324
SWIFT Time to Shine	30,000	-	30,000	30,000	-	30,000
Barca Leeds Big Lottery	-	19,581	19,581	5,000	-	5,000
Community Fund	-	10,000	10,000	-	50,000	50,000
HMRC JRS	-	428	428	-	11,278	11,278
LCC Covid	-	-	-	83,031	3,000	86,031
LCC 100% Digital	-	-	-	-	800	800
LCC 52 North Lane Development	-	-	-	-	18,900	18,900
LCC Kickstart	5,706	-	5,706	-	-	-
Bramley Variety Show Harrison and Potter Trust	1,350	-	1,350	-	-	-
Ladies Benevolent Society	-	7,000	7,000	-	5,100	5,100
Leeds Community Foundation	15,000	-	15,000	35,000	-	35,000
Leeds Older Peoples Forum	2,381	-	2,381	-	1,277	1,277
Coop foundation	2,550	-	2,550	-	3,960	3,960
Leeds Hospitals Charity	30,000	-	30,000	-	-	-
Other grants/contracts <= £1,000	-	12,500	12,500	-	-	-
	988	-	988	925	-	925
Total	388,543	49,509	438,052	469,205	130,801	600,006

5 Fees and other income

	2022 £	2021 £
Fees and sales	30,848	1,741
Property Income	25,518	17,907
Fundraising income	5,696	4,437
Other income	238	-
	62,300	24,085

All income from fees and trading is unrestricted.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Investment income

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Income from bank deposits	259	-	259	2	-	2
	259	-	259	2	-	2

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2022 £	Total 2021 £
Fundraising costs	1,600	1,326

8 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Depreciation	14,988	16,066
Staff costs	388,443	372,794
Premises costs	35,103	32,766
General running costs	52,781	50,152
Activities costs	62,580	48,265
Professional fees	8,177	5,260
Mortgage interest	9,113	9,113
Other governance costs		
Other governance costs	941	2,259
Independent examination	1,500	1,200
	573,626	537,875
	2022 £	2021 £
Restricted expenditure	91,459	112,715
Unrestricted expenditure	482,167	425,160
	573,626	537,875

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	14,988	16,066
Operating lease rentals:		
Property		
Independent examiner's remuneration		
- accountancy	750	750
- independent examination	750	750

10 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	345,456	333,320
Social security costs	19,524	19,090
Employers pension contributions	8,054	7,843
Staff and volunteer expenses, travel, training	8,399	6,960
Freelance staff	3,678	2,563
Recruitment & pension fees	3,332	3,018
	388,443	372,794

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 19 (2021: 20).

The average full time equivalent number of staff employed during the period was 15 (2021: 15).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £50,003 (2021: £90,706 - this comparative figure also included the Services and Development Manager).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Leeds City Council	326,283	351,735
	<u>326,283</u>	<u>351,735</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Freehold Property £	Freehold Improvements £	Vehicles £	Leasehold Improvements £	Fixtures, fittings & equipment £	Total £
Cost						
At 1 April 2021	270,000	39,894	43,880	70,100	38,466	462,340
Additions	-	5,955	-	5,968	-	11,923
Disposals	-	-	-	-	-	-
At 31 March 2022	270,000	45,849	43,880	76,068	38,466	474,263
Depreciation						
At 1 April 2021	5,400	1,596	3,657	20,972	32,185	63,810
Charge for the year	(5,400)	1,834	12,544	3,757	2,253	14,988
Disposals	-	-	-	-	-	-
At 31 March 2022	-	3,430	16,201	24,729	34,438	78,798
Net book value						
At 31 March 2022	270,000	42,419	27,679	51,339	4,028	395,465
At 31 March 2021	264,600	38,298	40,223	49,128	6,281	398,530

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Investments

	2022 £	2021 £
Shares in group undertaking (at cost)	73	73

16 Debtors

	2022 £	2021 £
Trade debtors	13,228	7,701
Other debtors & prepayments	4,534	2,225
	17,762	9,926

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,620	15,940
Other creditors and accruals	3,422	7,240
Loan repayments	26,307	11,397
	34,349	34,577

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Creditors: amounts falling after more than one year

	2022 £	2021 £
Key fund mortgage	164,531	181,790
Co-op foundation loan	23,958	47,916
	188,489	229,706
Repayable after more than 5 years by instalments	98,197	110,697
Repayable after more than 5 years other than by instalments	-	-

Both the mortgage and the loan are secured on freehold property purchased by the charity in March 2020. The property is 52/52a North Lane, Headligley, Leeds, LS6 3HU

19 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Awards for All	2,037	-	(2,037)	-	-
BARCA Community Hub Grants	-	19,581	(19,581)	-	-
LCC 100% digital	2,099	-	(1,783)	-	316
LCC Public Health	26,388	-	(31,359)	4,971	-
Leeds Hospitals Charity	-	12,500	(9,763)	-	2,737
National Lottery Community Fund	7,428	10,000	(17,428)	-	-
Harrison and Potter Trust 1	3,600	-	(3,600)	1,500	1,500
Harrison and Potter Trust 2	-	7,000	(5,480)	-	1,520
LCC Covid	1,500	-	-	(1,500)	-
LCC 52 North Lane Development	18,900	-	-	(18,900)	-
HMRC JRS	-	428	(428)	-	-
	61,952	49,509	(91,459)	(13,929)	6,073

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Awards for All	2,037	-	-	-	2,037
Morrisons	-	-	-	-	-
Leeds Older Peoples Forum	-	3,960	(3,960)	-	-
LCC 100% digital	2,586	800	(1,287)	-	2,099
LCC Public Health	-	36,486	(10,098)	-	26,388
Leeds Community Foundation	-	1,277	(1,277)	-	-
Minibus Fund	20,000	-	(20,000)	-	-
National Lottery Community Fund	17,243	50,000	(59,815)	-	7,428
Harrison and Potter Trust	-	5,100	(1,500)	-	3,600
LCC Covid	-	3,000	(1,500)	-	1,500
LCC 52 North Lane Development	-	18,900	-	-	18,900
HMRC JRS	-	11,278	(11,278)	-	-
LCC Wellbeing OWLS	-	-	-	-	-
Bramley Lawn Fund	-	-	-	-	-
YBS charitable fund	2,000	-	(2,000)	-	-
	43,866	130,801	(112,715)	-	43,052

The balances on restricted funds are all unexpended grants for the charity's projects.

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	140,471	499,571	(468,779)	(80,998)	90,265
Fixed assets fund/mortgage fund	100,803	-	(14,988)	94,927	180,742
	241,274	499,571	(483,767)	13,929	271,007

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	33,543	628,070	(505,149)	(15,993)	140,471
Fixed assets/mortgage fund	100,876	-	(16,066)	15,993	100,803
	134,419	628,070	(521,215)	-	241,274

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Fixed assets fund	This represents the net book value of the fixed assets that are not considered to be part of the general fund, the balance of the long term loan and mortgage has been netted off this amount

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	395,465	-	-	395,465
Net current assets/(liabilities)	(36,845)	100,803	6,073	70,031
Total	170,204	100,803	6,073	277,080

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(26,146)	124,941
Adjustments for:		
Depreciation charge	14,988	16,066
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(259)	(2)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(7,836)	6,662
Increase/(decrease) in creditors	(228)	11,600
Net cash provided by/(used in)	(19,481)	159,267

Accounts

Bramley Elderly Action

Financial Statements

for the year ended 31st March 2021

Bramley Elderly Action
Report of the trustees for the year ended 31 March 2021

The trustees present their report and unaudited financial statements for the year ended 31st March 2021.

Reference and Administrative Information

Charity name	Bramley Elderly Action
Charity Registration Number	1043975
Company Registration Number	3008194
Registered Office	Bramley Community Centre Waterloo Lane Bramley LS13 2JB

Trustees

C Gruen	Vice Chair
J Dawson	
D Hastings	
T Parsons	
B Peacock	Appointed 19 October 2019
S Quinn	Chair

Company Secretary

Lee Ingham

Principal staff

Lee Ingham	CEO
Fran Graham	Service and Development Manager

Independent Examiner

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

Bankers

Yorkshire Bank
Waver Green
Pudsey
West Yorkshire
LS28 7BG

Bramley Elderly Action
Report of the trustees
for the year ended 31 March 2021

Objectives and activities

Objects

Bramley Elderly Action (BEA) was set up in 1994 in response to the Community Care Act with initial funding from the Local Authority who have continued to part fund our work.

We provide a broad range of social, health improvement activities, for the older people of Bramley and surrounding areas. Through Older Wiser Local Seniors (OWLS) we make a similar impact for older people living in Headingley and surrounding areas.

Our mission statement is to provide 'friendship, support and opportunities for older people, leading to their improved wellbeing and improved happiness'. Our values are: 'caring, inclusive, efficient, effective'. Our 'Ambitious Strategic Plan (2021 -26)' set-out how we plan to increase our impact.

In line with the organisations original Memorandum and Articles, our principal activity during the period was 'the relief of elders in the Leeds area'.

Activities undertaken for public benefit in relation to objects

Membership of BEA is free and pre-COVID we provided a wide range of 35 regular preventative health activities to get people out-and-about. During the pandemic, staff and volunteers have continued to provide safe support through phone befriending, keep-in-contact calls, doorstep-visits, a door-step delivery supermarket shopping service, access and support to new online activities.

The pandemic has highlighted the importance of what we do and it has renewed our commitment to increase our impact and help increase happiness amongst local older people.

In considering the charity's benefit to the public, the trustees have followed the guidance published by the Charity Commission on public benefit, and are satisfied that the charity's activities do benefit the public.

Achievements and Performance

We continue to develop the impact we make with the support of Leeds City Council, charitable trusts, earned income, almost 200 volunteers and 1,400 members.

In 2020/21 we continued to make a positive difference and were appointed the Leeds winner of Virgin Media's Local Legend Campaign.

In March 2020 we purchased our first property, which provide OWLS with a high street presence and office in central Headingley, plus a source of income from the tenants living on the first floor. The new premises have provided OWLS with an opportunity to increase its impact locally.

In January 2018, BEA became custodians of Bramley Community Centre following the community asset transfer by Leeds City Council. We have moved our office to the building and we have started to rebuild its use; pre-covid we had almost full-occupancy.

In 2014, we opened a friendly and innovative social centre (a former Leeds City Council day centre called Bramley Lawn) which was community asset transferred to BEA in 2013. Bramley Lawn provides a range of community activities including a weekly dementia day and a men's day on Saturday

From the 1st January 2011 we expanded BEA's geographical area to also cover Swinnow and more of Stanningley.

From 1st January 2011 we also helped set up a new Neighbourhood Network Scheme called Older Wiser Local Seniors (OWLS) which operates in Headingley, Burley, Hyde Park, Little Woodhouse and parts of Kirkstall. OWLS is part of BEA, although it has its own identity, membership, volunteers and range of activities.

Bramley Elderly Action

Report of the trustees

for the year ended 31 March 2021

In 2006 we set up a social enterprise called UpBEAt to help further develop BEA's work. UpBEAt currently runs Bramley Community Shop in the local shopping centre. Bramley Community Shop sells second hand goods, employs local residents and makes a small surplus. UpBEAt is closely linked to BEA but it has its own Board and financial statements.

Financial Review

The attached accounts show the state of affairs at 31st March 2021. Included is a Covid shopping service, where we bought (£95,569) shopping for people unable to get to the supermarket and were reimbursed (£94,729) on delivery. Over the year we operated with a surplus which was largely attributable to one-off covid grants provided by central government and distributed by Leeds City Council plus a legacy from a former member. These funds have been used to help deliver a service throughout the pandemic as well as meet our reserves policy and help budget for 2021 -22. The Board consider the organisation to be a going concern and our financial sustainability is supported by funding from a wide range of income streams. The majority of funding is already secured for 2021 - 2022 and we have secured funding from Leeds City Council from 2018 -23.

In 2019 we reviewed our reserves policy and the level of unrestricted funds not committed or invested in tangible fixed assets (the free reserves) at 31 March 2021 meets our reserves policy i.e. equivalent to a minimum of the staff redundancy costs (currently £39,000) plus a contingency fund of £20,000.

This policy has been established with the following considerations being taken into account:

- its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources;
- its forecasts for expenditure for the current and future years on the basis of planned activity;
- its analysis of any future needs, opportunities, commitments or risks, where future income alone is unlikely to be able to meet anticipated costs; and
- its assessment, on the best evidence reasonably available, of the likelihood of each of those needs that justify having reserves arising and the potential consequences for the charity of not being able to meet them

The organization has placed reserves in a 95-day release investment account.

Structure, governance and management

Governing document

The governing document takes the form of a memorandum and articles of association. The company limited by guarantee was registered on 10 January 1995 number 3008194.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2021 was 1.

Trustee selection methods

Potential trustees meet with the Chair and Chief Executive Officer (CEO) before being invited to observe a Board meeting/s. In 2021, the Board completed an audit of skills and revised our recruitment process to make sure it is in line with good practice.

Induction and training of trustees

New trustees are appointed when required and to broaden the base of experience and skills available within the Trustee Board. All trustees complete the volunteer induction and are offered training where appropriate.

Organisational structure

In 2020 /21 we completed a review of the management structure in order to better equip the organisation to deliver the work that are doing and to do in the future. Draft accounts are authorised by the Board and presented to members at the AGM before approval by the Board.

Bramley Elderly Action
Report of the trustees
for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (issued in March 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by:



..... Signed

Toby Parsons

..... Name

11 / 30 / 2021

..... Date

Independent Examiner's Report to the trustees of

Bramley Elderly Action

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Paul Cowham

Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

11 / 30 / 2021

Date.....

Bramley Elderly Action
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and legacies	3	40,049	-	40,049	25,050
Grants	4	469,205	130,801	600,006	426,196
Fees and other income	5	118,814	-	118,814	95,564
Investments	6	2	-	2	621
Total income		628,070	130,801	758,871	547,431
Expenditure					
Raising funds	7	1,326	-	1,326	2,798
Charitable activities	8	519,889	112,715	632,604	542,478
Total expenditure		521,215	112,715	633,930	545,276
Net income/(expenditure) for the year	9	106,855	18,086	124,941	2,155
Transfer between funds		-	-	-	-
Net movement in funds for the year		106,855	18,086	124,941	2,155
Reconciliation of funds					
Total funds brought forward		134,419	43,866	178,285	176,130
Total funds carried forward		241,274	61,952	303,226	178,285

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Bramley Elderly Action
Company number 3008194
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	14	398,530	353,303
Investments	15	73	73
Total fixed assets		398,603	353,376
Current assets			
Debtors	16	9,926	16,588
Cash at bank and in hand		158,980	72,401
Total current assets		168,906	88,989
Liabilities			
Creditors: amounts falling due in less than one year	17	(23,180)	(11,580)
Net current assets		145,726	77,409
Total assets less current liabilities		544,329	430,785
Creditors: amounts falling due after more than one year	18	(241,103)	(252,500)
Net assets		303,226	178,285
Funds of the charity			
Restricted income funds	19	61,952	43,866
Unrestricted income funds	20	241,274	134,419
Total charity funds		303,226	178,285

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 20 form part of these accounts.

11 / 30 / 2021

Approved by the trustees on and signed on their behalf by:

Name Toby Parsons

Signed



Bramley Elderly Action

Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	-	159,267	47,268
<i>Cash flows from investing activities:</i>			
Bank interest		2	621
Proceeds from sale of tangible fixed assets		-	6,000
Purchase of tangible fixed assets		(61,293)	(301,491)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		(61,291)	(294,870)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(11,397)	-
Cash inflows from new borrowing		-	252,500
Cash provided by/(used in) financing activities		(11,397)	252,500
Increase/(decrease) in cash and cash equivalents in the year		86,579	4,898
Cash and cash equivalents at the beginning of the year		72,401	67,503
Cash and cash equivalents at the end of the year		158,980	72,401

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bramley Elderly Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Covid 19 has meant that the charity has had to adapt its provision of services (i.e. a shopping service has been set up for the elderly who are unable to go shopping during lockdown), although it has not been able to offer the full range of services in order to comply with social distancing. The main funding streams have not been impacted by Covid19 and the trustees are happy that the charity is a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2021 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Leasehold improvements	10 - 25 years
Freehold building	50 years
Freehold improvements	25 years

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Donations	3,580	-	3,580	23,093	-	23,093
In kind fuel donation	-	-	-	-	-	-
Legacy	36,469	-	36,469	1,957	-	1,957
Total	40,049	-	40,049	25,050	-	25,050

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Leeds City Council NSS Contract (BEA)	226,615	-	226,615	226,615	-	226,615
Leeds City Council NSS Contract (OWLS)	88,634	-	88,634	88,634	-	88,634
Leeds City Council Public Health (OWLS)	-	12,162	12,162	-	-	-
Leeds City Council Public Health (BEA)	-	24,324	24,324	-	-	-
SWIFT Time to Shine	30,000	-	30,000	30,000	-	30,000
Barca Leeds Big Lottery	5,000	-	5,000	-	-	-
Community Fund	-	50,000	50,000	-	50,000	50,000
HMRC JRS	-	11,278	11,278	-	-	-
LCC Covid	83,031	3,000	86,031	-	-	-
LCC 100% Digital	-	800	800	-	9,900	9,900
LCC 52 North Lane Development	-	18,900	18,900	-	-	-
LCC other	-	-	-	3,704	-	3,704
Bramley Lunch Club	-	-	-	1,700	-	1,700
Harrison and Potter Trust	-	5,100	5,100	8,372	-	8,372
Ladies Benevolent Society	35,000	-	35,000	-	-	-
Leeds Community Foundation	-	1,277	1,277	-	1,471	1,471
Leeds Older Peoples Forum	-	3,960	3,960	-	-	-
Windmill Community Transport	-	-	-	2,000	-	2,000
Your Back Yard CIC Other	-	-	-	2,000	-	2,000
grants/contracts <= £1,000	925	-	925	1,500	300	1,800
Total	469,205	130,801	600,006	-	-	426,196

5 Fees and other income

	2021 £	2020 £
Fees and sales	901	75,928
Covid shopping income	95,569	-
Property Income	17,907	8,491
Fundraising income	4,437	9,380
Other income	-	1,765
	118,814	95,564

All income from fees and trading is unrestricted.

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

6 Investment income

	Unrestricted £	Restricted £	2021 £	Unrestricted £	Restricted £	2020 £
Income from bank deposits	2	-	2	621	-	621
	2	-	2	621	-	621

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2021 £	Total 2020 £
Fundraising costs	1,326	2,798

8 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Depreciation	16,066	9,782
Staff costs	372,794	382,260
Premises costs	32,766	50,809
General running costs	59,265	42,909
Activities costs	48,265	46,540
Covid 19 shopping	94,729	-
Professional fees	5,260	7,676
Other governance costs		
Other governance costs	2,259	1,002
Independent examination	1,200	1,500
	632,604	542,478
	2021 £	2020 £
Restricted expenditure	112,715	43,506
Unrestricted expenditure	519,889	498,972
	632,604	542,478

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	16,066	(8,520)
Operating lease rentals:		
Property		
Independent examiner's remuneration		
- accountancy	750	750
- independent examination	750	750

10 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	333,320	340,917
Social security costs	19,090	19,738
Employers pension contributions	7,843	8,437
Staff and volunteer expenses, travel, training	6,960	8,815
Freelance staff	2,563	450
Recruitment & pension fees	3,018	3,905
	372,794	382,262

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 20 (2020: 21).

The average full time equivalent number of staff employed during the period was 15 (2020: 13.5).

The key management personnel of the charity comprise the trustees, the Chief Executive Offices and the Service and Development manager. The total employee benefits of the key management personnel of the charity were £90,706 (2020: £81,565).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

Aggregate donations from related parties were £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Leeds City Council	454,844	315,249
	<u>454,844</u>	<u>315,249</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Freehold Property £	Freehold Improvements £	Vehicles £	Leasehold Improvements £	Fixtures, fittings & equipment £	Total £
Cost						
At 1 April 2020	270,000	6,000	20,924	70,100	34,023	401,047
Additions	-	33,894	22,956	-	4,443	61,293
Disposals	-	-	-	-	-	-
At 31 March 2021	270,000	39,894	43,880	70,100	38,466	462,340
Depreciation						
At 1 April 2020	-	-	-	17,812	29,932	47,744
Charge for the year	5,400	1,596	3,657	3,160	2,253	16,066
Disposals	-	-	-	-	-	-
At 31 March 2021	1,596	1,596	3,657	20,972	32,185	63,810
Net book value						
At 31 March 2021	268,404	38,298	40,223	49,128	6,281	398,530
At 31 March 2020	6,000	6,000	20,924	52,288	4,091	353,303

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Investments

	2021 £	2020 £
Shares in group undertaking (at cost)	73	73
	<u>73</u>	<u>73</u>

16 Debtors

	2021 £	2020 £
Trade debtors & prepayments	7,701	12,943
Other debtors	2,225	3,645
	<u>9,926</u>	<u>16,588</u>
	<u>9,926</u>	<u>16,588</u>

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	15,940	4,829
Other creditors and accruals	7,240	6,751
	<u>23,180</u>	<u>11,580</u>
	<u>23,180</u>	<u>11,580</u>

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Creditors: amounts falling after more than one year

	2021 £	2020 £
Key fund mortgage	192,145	202,500
Co-op foundation loan	48,958	50,000
	241,103	252,500
Repayable after more than 5 years by instalments	-	202,500
Repayable after more than 5 years other than by instalments	-	-

Both the mortgage and the loan are secured on freehold property purchased by the charity on The property is 52/52a North Lane, Headligley, Leeds, LS6 3HU

19 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Awards for All	2,037	-	-	-	2,037
Leeds Older Peoples Forum	-	3,960	(3,960)	-	-
LCC 100% digital	2,586	800	(1,287)	-	2,099
LCC Public Health	-	36,486	(10,098)	-	26,388
Leeds Community Foundation	-	1,277	(1,277)	-	-
Minibus Fund	20,000	-	(20,000)	-	-
National Lottery Community Fund	17,243	50,000	(59,815)	-	7,428
Harrison and Potter Trust	-	5,100	(1,500)	-	3,600
LCC Covid	-	3,000	(1,500)	-	1,500
LCC 52 North Lane Development	-	18,900	-	-	18,900
HMRC JRS	-	11,278	(11,278)	-	-
Bramley Lawn Fund					
YBS charitable fund	2,000	-	(2,000)	-	-
	43,866	130,801	(112,715)	-	61,952

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Awards for All	2,037	-	-	-	2,037
LCC 100% digital	-	9,900	(7,314)	-	2,586
LCC MICE	-	300	(300)	-	-
Leeds Community Foundation	-	1,471	(1,471)	-	-
Minibus Fund	-	20,000	-	-	20,000
National Lottery Community Fund	-	50,000	(32,757)	-	17,243
Windmill Community Transport	855	-	(855)	-	-
LCC 52 North Lane Development	-	18,900	(18,900)	-	-
Bramley Lawn Fund	-	-	-	-	-
YBS charitable fund	2,000	-	-	-	2,000
	4,892	100,571	(61,597)	-	43,866

The balances on restricted funds are all unexpended grants for the charity's projects.

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	33,543	628,070	(505,149)	(15,993)	140,471
Fixed assets fund/mortgage fund	100,876	-	(16,066)	15,993	100,803
	134,419	628,070	(521,215)	-	241,274

Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	76,330	465,760	(502,579)	(5,968)	33,543
Transport fund	27,314	-	-	(27,314)	-
Fixed assets/mortgage fund	67,594	-	(456)	33,738	100,876
	171,238	465,760	(503,035)	456	134,419

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Transport fund	Money earmarked for a new minibus
Fixed assets fund	This represents the net book value of the fixed assets that are not considered to be part of the general fund, the balance of the long term loan and mortgage has been netted off this amount

Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	398,530	-	-	398,530
Net current assets/(liabilities)	(17,102)	100,876	61,952	145,726
Total	140,398	100,876	61,952	303,226

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	124,941	2,155
Adjustments for:		
Depreciation charge	16,066	4,981
Loss/(profit) on sale of fixed assets	-	4,801
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(2)	(621)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	6,662	33,476
Increase/(decrease) in creditors	11,600	2,476
Net cash provided by/(used in)	159,267	47,268