

**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 31<sup>st</sup> 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 £
<b>Income</b>					
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
<b>Total income</b>		<b>628,070</b>	<b>130,801</b>	<b>758,871</b>	<b>547,431</b>
<b>Expenditure</b>					
Raising funds	7	1,326	-	1,326	2,798
Charitable activities	8	519,889	112,715	632,604	542,478
<b>Total expenditure</b>		<b>521,215</b>	<b>112,715</b>	<b>633,930</b>	<b>545,276</b>
<b>Net income/(expenditure) for the year</b>	9	<b>106,855</b>	<b>18,086</b>	<b>124,941</b>	<b>2,155</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>106,855</b>	<b>18,086</b>	<b>124,941</b>	<b>2,155</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		134,419	43,866	178,285	176,130
<b>Total funds carried forward</b>		<b>241,274</b>	<b>61,952</b>	<b>303,226</b>	<b>178,285</b>

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

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 £
<b>Cash provided by/(used in) operating activities</b>	-	<b>159,267</b>	<b>47,268</b>
<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		-	-
<b>Cash provided by/(used in) investing activities</b>		<b>(61,291)</b>	<b>(294,870)</b>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(11,397)	-
Cash inflows from new borrowing		-	252,500
<b>Cash provided by/(used in) financing activities</b>		<b>(11,397)</b>	<b>252,500</b>
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
<b>Cash and cash equivalents at the end of the year</b>		<b>158,980</b>	<b>72,401</b>

# 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
<b>Total</b>	<b>40,049</b>	<b>-</b>	<b>40,049</b>	<b>25,050</b>	<b>-</b>	<b>25,050</b>

# 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
<b>Total</b>	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
	<hr/>	<hr/>

### 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
	<hr/>	<hr/>
	372,794	382,262
	<hr/>	<hr/>

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 £
<b>Cost</b>						
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
<b>Depreciation</b>						
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
<b>Net book value</b>						
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>

### 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>

# 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
	<hr/> 241,103	<hr/> 252,500
Repayable after more than 5 years by instalments	<hr/> -	<hr/> 202,500
Repayable after more than 5 years other than by instalments	<hr/> -	<hr/> -

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)	-	-
	<hr/> 43,866	<hr/> 130,801	<hr/> (112,715)	<hr/> -	<hr/> 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 £
<b>Net income/(expenditure) for the year</b>	124,941	2,155
<b>Adjustments for:</b>		
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
<b>Net cash provided by/(used in)</b>	159,267	47,268