

**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 31<sup>st</sup> 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 £
<b>Income</b>					
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
<b>Total income</b>		<b>435,769</b>	<b>152,752</b>	<b>588,521</b>	<b>550,107</b>
<b>Expenditure</b>					
Raising funds	7	656	-	656	760
Charitable activities	8	480,017	154,579	634,596	685,018
<b>Total expenditure</b>		<b>480,673</b>	<b>154,579</b>	<b>635,252</b>	<b>685,778</b>
<b>Net income/(expenditure) for the year</b>	9	<b>(44,904)</b>	<b>(1,827)</b>	<b>(46,731)</b>	<b>#####</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(44,904)</b>	<b>(1,827)</b>	<b>(46,731)</b>	<b>#####</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		265,985	56,594	322,579	458,250
<b>Total funds carried forward</b>		<b>221,081</b>	<b>54,767</b>	<b>275,848</b>	<b>322,579</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 2025

	Note	2025	2024
		£	£
<b>Fixed assets</b>			
Tangible assets	14	355,238	369,050
Investments	15	73	73
<b>Total fixed assets</b>		<b>355,311</b>	<b>369,123</b>
<b>Current assets</b>			
Debtors	16	14,824	7,716
Cash at bank and in hand		45,893	117,310
<b>Total current assets</b>		<b>60,717</b>	<b>125,026</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(17,069)	(34,653)
<b>Net current assets</b>		<b>43,648</b>	<b>90,373</b>
<b>Total assets less current liabilities</b>		<b>398,959</b>	<b>459,496</b>
Creditors: amounts falling due after more than one year	18	(123,111)	(136,917)
<b>Net assets</b>		<b>275,848</b>	<b>322,579</b>
<b>Funds of the charity</b>			
Restricted income funds	19	54,767	56,594
Unrestricted income funds	20	221,081	265,985
<b>Total charity funds</b>		<b>275,848</b>	<b>322,579</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 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 £
<b>Cash provided by/(used in) operating activities</b>	-	<b>(59,388)</b>	<b>(108,533)</b>
<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		-	-
<b>Cash provided by/(used in) investing activities</b>		<b>1,777</b>	<b>3,969</b>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(13,806)	(25,266)
Cash inflows from new borrowing		-	-
<b>Cash provided by/(used in) financing activities</b>		<b>(13,806)</b>	<b>(25,266)</b>
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
<b>Cash and cash equivalents at the end of the year</b>		<b>45,893</b>	<b>117,310</b>

# 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
<b>Total</b>	<b>16,631</b>	<b>-</b>	<b>16,631</b>	<b>36,028</b>	<b>-</b>	<b>36,028</b>

# 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
<b>Total</b>	<b>290,814</b>	<b>152,752</b>	<b>443,566</b>	<b>288,844</b>	<b>114,708</b>	<b>403,552</b>

### 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
	<b>126,547</b>	<b>106,558</b>

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

### 16 Debtors

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

### 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
	<hr/>	<hr/>
	17,069	34,653
	<hr/>	<hr/>

# 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	-	-
	<hr/>	<hr/>
	123,111	136,917
	<hr/>	<hr/>
Repayable after more than 5 years by instalments	56,777	69,277
	<hr/>	<hr/>
Repayable after more than 5 years other than by instalments	-	-
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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)	-	-
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	56,594	152,752	(154,579)	-	54,767
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# 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 £
<b>Net income/(expenditure) for the year</b>	(46,731)	(135,671)
<b>Adjustments for:</b>		
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
<b>Net cash provided by/(used in)</b>	(59,388)	(108,533)