

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

England & Wales · Charity number 1110808

## Details

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Other names	BRANDWOOD CENTRE
Status	Registered
Legal form	Other
Registered	2005-08-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Brandwood Centre 157 Allens Croft Road Birmingham B14 6RP
Phone	01214433310
Email	<a href="mailto:office@brandwoodcentre.co.uk">office@brandwoodcentre.co.uk</a>
Website	<a href="http://www.brandwoodcentre.co.uk">www.brandwoodcentre.co.uk</a>

## Activities

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**Objects:** THE AIMS OF THE ASSOCIATION SHALL BE:(A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BRANDWOOD (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS; AND(C) TO FURTHER SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED BY THE MANAGEMENT COMMITTEE.THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

**Activities:** Brandwood Community Centre continues to serve as a very much needed community facility which acts as a focal point and is run by dedicated volunteers from the local community, with support from

the local authority, private and other agencies to deliver a multi-functional community programme, that fulfills the role of a "one-stop-shop".

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** BRANDWOOD
- Birmingham City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£351,183	£324,932	-	-
2024-03-31	£537,649	£379,307	£335,597	7
2023-03-31	£265,131	£294,635	-	-
2022-03-31	£335,520	£421,074	-	-
2021-03-31	£256,607	£211,720	-	-

## Trustees

Name	Role	Appointed
<b>RICHARD GREEN</b>	Chair	2011-09-02
David Hirst		2025-06-03
Dr BARRY HENLEY		2024-06-28
Lisa Humpheries		2016-10-18
Paula Akhimieho		2025-06-03
Sue Wiseman		2025-06-03
Sumeet Sarangal		2025-06-03
Valerie Brookes		2018-11-14
Vicky Alam		2022-09-07

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1110808

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# Accounts

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CHARITY REGISTRATION NUMBER: 1110808

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2025

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

#### Chair's report

The Executive Committee submit their annual report and the financial statements of Brandwood Centre Community Association for the year ending 31 March 2024. The Executive Committee confirm that the annual report and financial statements comply with the current statutory requirements of the governing document and the provisions of the Statement of Recommended Practice (SORP (FRS 102)) "Accounting and Reporting by Charities" issued in March 2005.

#### Reference and administrative details

**Registered charity name** Brandwood Centre Community Association

**Charity registration number** 1110808

**Principal office** 157 Allens Croft Road  
Birmingham  
B14 6RP

#### The trustees

R Green (Chairman)  
V Brookes  
J Clay  
L Humphries  
M Clay  
S Price  
V Alan  
B Henley (Appointed June 2024)

**Independent examiner** R D Coton  
Lifford Hall  
Lifford Lane  
Kings Norton  
B30 3JN

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2025

### Management and Structure

The Trustees and the senior management form a committee with oversight of the Association and hold the General Manager to account for the performance of the Centre. Under the General Manager there are four project staff and one administrator.

Trustees are recruited by advertising and open selection by representatives of the management committee and the Centre's user groups. They have an induction programme to introduce them to the work of the Centre and the role of a Trustee.

Regular meetings are held to ensure that all operational and financial policies are maintained to the correct level, and that they are fully adhered to. This can be via both formal and informal meetings between the Committee themselves or the Committee and the Trustees.

### Activities

The Brandwood Centre has had another successful year and remains a well-supported facility within the wider Brandwood community. The principal activities are scheduled to promote, enable and facilitate inclusive activities, which embrace and address the social, cultural, health, welfare, training and employment needs of the local community to enrich their quality-of-life. Programmes and services include recreational and social activities, back to work training and Benefits & Debt advice and support, as well as a variety of community events. The Centre received a Cadent award for 2025 in recognition for its successful training programmes.

### Objectives

The staff at the centre continue to remain focused on sourcing income to allow the community programmes and services to be delivered, 2024/25 has been another successful year for the centre. The main objective is to provide projects which are directly relevant and address the needs of the local community which is one of the UK's most deprived areas with high levels of unemployment. The Trustees' second objective for the management is to achieve a level of surplus that permits reserves to be built up and the future sustainability of the charity to be safeguarded.

The financial position of the Centre remains good, with a strong General Fund balance. Overall, the Centre remains well supported, is a trusted asset within the community, and highly valued by all its users.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

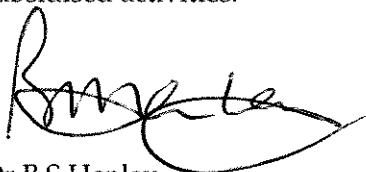
## TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2025

### Public Benefit

The Trustees have followed the Charity Commission advice on defining our Public Benefit and Charitable Purpose which is the relief of poverty from unemployment or under-employment in Birmingham and Brandwood in particular. We see our purpose being to provide education in order to embed workplace skills which will enhance individuals' job and promotion prospects.

With our surplus the Centre also carries out charitable works in the community by providing subsidised activities.



Dr B S Henley

Trustee

3 June 2025

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

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the financial statements of Brandwood Centre Community Association ('the charity') for the year ended 31 March 2025.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and
- State whether particular matters have come to our attention.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:  
Proper accounting records are kept in accordance with section 130 of the Act; and  
Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Langard Lifford Hall Limited*

R D Coton  
Independent Examiner

For and on behalf of  
LANGARD LIFFORD HALL LIMITED  
Accountants and Registered Auditors  
Lifford Hall, Lifford Lane  
Kings Norton,  
Birmingham B30 3JN

3 June 2025

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINACIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	2025 Total funds £	2024 Total funds £
<b>Income</b>			
Grants and donations	4	233,956	451,593
Charitable activities	5	114,002	83,101
Other income	6	3,224	2,955
<b>Total income</b>		<u>351,182</u>	<u>537,649</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	324,932	379,307
<b>Total expenditure</b>		<u>324,932</u>	<u>379,307</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		335,597	177,255
Surplus/(deficit)		26,250	158,342
<b>Total funds carried forward</b>		<u>361,847</u>	<u>335,597</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Current assets</b>		
Cash at bank and in hand	361,847	335,597
<b>Net assets</b>	<u>361,847</u>	<u>335,597</u>
<b>Funds of the charity</b>		
Ring fenced	88,529	182,729
General fund	273,318	152,868
<b>Total charity funds</b>	<u>361,847</u>	<u>335,597</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 June 2025, and are signed on behalf of the board by



Dr B S Henley

Trustee

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Brandwood Community Centre, 157 Allens Croft Road, Kings Heath, Birmingham, B14 6RP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 3. Accounting policies *(continued)*

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations	656	656	10,163	10,163
Grants receivable	233,300	233,300	441,430	441,430
	<u>233,956</u>	<u>233,956</u>	<u>451,593</u>	<u>451,593</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Room hire	48,827	48,827	59,481	59,481
Repairs fund (5% room hire)	2,650	2,650	21,534	21,534
Administrative / projects	62,525	62,525	2,086	2,086
	<u>114,002</u>	<u>114,002</u>	<u>83,101</u>	<u>83,101</u>

#### 6. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Deposits and bank interest	3,224	3,224	2,955	2,955
	<u>3,224</u>	<u>3,224</u>	<u>2,955</u>	<u>2,955</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Brandwood Community Centre	316,587	316,587	332,153	332,153
Support costs	8,345	8,345	47,154	47,154
	<u>324,932</u>	<u>324,932</u>	<u>379,307</u>	<u>379,307</u>

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 8. Analysis of support costs

	Brandwood Community Centre £	Total 2025 £	Total 2024 £
Staff costs	-	-	-
Rates and insurance	2,719	2,719	8,497
Gas, water, electricity	365	365	-
Telephone, internet	-	-	-
Stationery, postage, petty cash	-	-	-
Repairs, refurb, cleaning	4,231	4,231	35,500
Administration	1,030	1,030	3,157
	<u>8,345</u>	<u>8,345</u>	<u>47,154</u>

#### 9. Staff costs

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1110808

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# Accounts

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CHARITY REGISTRATION NUMBER: 1110808

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2024

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

#### Chair's report

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#### Reference and administrative details

**Registered charity name** Brandwood Centre Community Association

**Charity registration number** 1110808

**Principal office** 157 Allens Croft Road  
Birmingham  
B14 6RP

#### The trustees

R Green (Chairman)  
V Brookes  
J Clay  
L Humphries  
J le Grys (Resigned May 2024)  
M Clay  
B Parmar (Resigned May 2024)  
L Burford (Resigned May 2024)  
S Price  
V Alan  
B Henley (Appointed June 2024)

**Independent examiner** R D Coton  
Lifford Hall  
Lifford Lane  
Kings Norton  
B30 3JN

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2024

#### **Management and Structure**

The Trustees and the senior management form a committee with oversight of the Association and hold the General Manager to account for the performance of the Centre. Under the General Manager there are four project staff and one administrator.

Trustees are recruited by advertising and open selection by representatives of the management committee and the Centre's user groups. They have an induction programme to introduce them to the work of the Centre and the role of a Trustee.

Regular meetings are held to ensure that all operational and financial policies are maintained to the correct level, and that they are fully adhered to. This can be via both formal and informal meetings between the Committee themselves or the Committee and the Trustees.

#### **Activities**

The Brandwood Centre has had another successful year and remains a well-supported facility within the wider Brandwood community. The principal activities are scheduled to promote, enable and facilitate inclusive activities, which embrace and address the social, cultural, health, welfare, training and employment needs of the local community to enrich their quality-of-life. Programmes and services include recreational and social activities, back to work training and Benefits & Debt advice and support, as well as a variety of community events.

#### **Objectives**

The staff at the centre continue to remain focused on sourcing income to allow the community programmes and services to be delivered, 2023/24 has been another successful year for the centre. The main objective is to provide projects which are directly relevant and address the needs of the local community which is one of the UK's most deprived areas with high levels of unemployment. The Trustees' second objective for the management is to achieve a level of surplus that permits reserves to be built up and the future sustainability of the charity to be safeguarded.

The financial position of the Centre remains good, with a strong General Fund balance. Overall, the Centre remains well supported, is a trusted asset within the community, and highly valued by all its users.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2024

#### **Public Benefit**

The Trustees have followed the Charity Commission advice on defining our Public Benefit and Charitable Purpose which is the relief of poverty from unemployment or under-employment in Birmingham and Brandwood in particular. We see our purpose being to provide education in order to embed workplace skills which will enhance individuals' job and promotion prospects.

With our surplus the Centre also carries out charitable works in the community by providing subsidised activities.

Dr B S Henley

Trustee

12 August 2024

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

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**YEAR ENDED 31 MARCH 2024**

I report to the trustees on my examination of the financial statements of Brandwood Centre Community Association ('the charity') for the year ended 31 March 2024.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and
- State whether particular matters have come to our attention.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:  
  
Proper accounting records are kept in accordance with section 130 of the Act; and  
  
Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R D Coton  
Independent Examiner

For and on behalf of  
LANGARD LIFFORD HALL LIMITED  
Accountants and Registered Auditors  
Lifford Hall, Lifford Lane  
Kings Norton,  
Birmingham B30 3JN

12 August 2024

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINACIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	2024 Total funds £	2023 Total funds £
<b>Income</b>			
Grants and donations	4	451,593	229,978
Charitable activities	5	83,101	33,936
Other income	6	2,955	1,217
<b>Total income</b>		<u>537,649</u>	<u>265,131</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	<u>379,307</u>	<u>294,635</u>
<b>Total expenditure</b>		<u>379,307</u>	<u>294,635</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		177,255	206,759
Surplus/(deficit)		<u>158,342</u>	<u>(29,504)</u>
<b>Total funds carried forward</b>		<u>335,597</u>	<u>177,255</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>Current assets</b>		
Cash at bank and in hand	335,597	177,255
<b>Net assets</b>	<u>335,597</u>	<u>177,255</u>
 <b>Funds of the charity</b>		
Ring fenced	182,729	107,984
General fund	152,868	69,271
<b>Total charity funds</b>	<u>335,597</u>	<u>177,255</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 August 2024, and are signed on behalf of the board by

Dr B S Henley

Trustee

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Brandwood Community Centre, 157 Allens Croft Road, Kings Heath, Birmingham, B14 6RP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 3. Accounting policies *(continued)*

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

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- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2024

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Donations	10,163	<b>10,163</b>	43,793	43,793
Grants receivable	441,430	<b>441,430</b>	186,185	186,185
	<u>451,593</u>	<u><b>451,593</b></u>	<u>229,978</u>	<u>229,978</u>

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Room hire	59,481	<b>59,481</b>	30,803	30,803
Repairs fund (5% room hire)	21,534	<b>21,534</b>	1,679	1,679
Administrative / projects	2,086	<b>2,086</b>	1,454	1,454
	<u>83,101</u>	<u><b>83,101</b></u>	<u>33,936</u>	<u>33,936</u>

#### 6. Other income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Deposits and bank interest	2,955	<b>2,955</b>	1,217	1,217
	<u>2,955</u>	<u><b>2,955</b></u>	<u>1,217</u>	<u>1,217</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Brandwood Community Centre	332,153	<b>332,153</b>	271,966	271,966
Support costs	47,154	<b>47,154</b>	22,669	22,669
	<u>379,307</u>	<u><b>379,307</b></u>	<u>294,635</u>	<u>294,635</u>

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2024

#### 8. Analysis of support costs

	Brandwood Community Centre	Total 2024	Total 2023
	£	£	£
Staff costs	-	-	10,013
Rates and insurance	8,497	8,497	2,061
Gas, water, electricity	-	-	1,364
Telephone, internet	-	-	328
Stationery, postage, petty cash	-	-	3,198
Repairs, refurb, cleaning	35,500	35,500	2,988
Administration	3,157	3,157	2,717
	<u>47,154</u>	<u>47,154</u>	<u>22,669</u>

#### 9. Staff costs

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1110808

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# Accounts

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CHARITY REGISTRATION NUMBER: 1110808

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2023

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

#### Chair's report

The Executive Committee submit their annual report and the financial statements of Brandwood Centre Community Association for the year ending 31 March 2023. The Executive Committee confirm that the annual report and financial statements comply with the current statutory requirements of the governing document and the provisions of the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005.

#### Reference and administrative details

**Registered charity name** Brandwood Centre Community Association

**Charity registration number** 1110808

**Principal office** 157 Allens Croft Road  
Birmingham  
B14 6RP

#### The trustees

R Green (Chairman)  
V Brookes  
J Clay  
L Humphries  
J le Grys  
M Clay  
B Parmar  
L Burford  
S Price  
V Alan (appointed 7 September 2022)

**Independent examiner** R D Coton  
Lifford Hall  
Lifford Lane  
Kings Norton  
B30 3JN

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2023

The Brandwood Centre has had another successful year and remains a well-supported facility within the wider Brandwood community.

The Management Committee remains stable, allowing it to continue to be focused on the work of the Centre and its role in supporting the needs of the users and Brandwood area at large. Regular meetings are held to ensure that all operational and financial policies are maintained to the correct level, and that they are fully adhered to. This can be via both formal and informal meetings between the Committee themselves or the Committee and the Trustees.

The Centre continues to concentrate on restoring the use of the centre to pre Covid-19 pandemic levels. Bringing additional facilities online has meant that the centre now has even more high quality room space to offer.

The staff at the centre continue to remain focused on sourcing income to allow the community courses to be run, and 2022/23 has been another successful year for the centre. As new income becomes harder to find however, this will remain as the biggest challenge for all concerned. The financial position of the Centre remains good, with a strong General Fund balance. Overall, the Centre remains well supported, is a trusted asset within the community, and highly valued by all of its users.

J le Grys  
Trustee  
30 January 2024

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**YEAR ENDED 31 MARCH 2023**

I report to the trustees on my examination of the financial statements of Brandwood Centre Community Association ('the charity') for the year ended 31 March 2023.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and
- State whether particular matters have come to our attention.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:  
  
Proper accounting records are kept in accordance with section 130 of the Act; and  
  
Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R D Coton (Senior Statutory Auditor)  
Independent Examiner

For and on behalf of  
LANGARD LIFFORD HALL LIMITED  
Accountants and Registered Auditors  
Lifford Hall, Lifford Lane  
Kings Norton,  
Birmingham B30 3JN

30 January 2024

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINACIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	2023 Total funds £	2022 Total funds £
<b>Income</b>			
Grants and donations	4	229,978	215,764
Charitable activities	5	33,936	34,403
Other income	6	1,217	818
<b>Total income</b>		<u>265,131</u>	<u>250,985</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	294,635	301,074
<b>Total expenditure</b>		<u>294,635</u>	<u>301,074</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		206,759	256,848
Surplus/(deficit)		(29,504)	(50,089)
<b>Total funds carried forward</b>		<u>177,255</u>	<u>206,759</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
<b>Current assets</b>		
Cash at bank and in hand	177,255	206,759
<b>Net assets</b>	<u>177,255</u>	<u>206,759</u>
 <b>Funds of the charity</b>		
Ring fenced	107,984	87,791
General fund	69,271	118,968
<b>Total charity funds</b>	<u>177,255</u>	<u>206,759</u>

These financial statements were approved by the board of trustees and authorised for issue on xx 30 January 2024, and are signed on behalf of the board by

J le Grys

Trustee

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Brandwood Community Centre, 157 Allens Croft Road, Kings Heath, Birmingham, B14 6RP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 3. Accounting policies *(continued)*

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Donations	43,793	<b>43,793</b>	23,770	23,770
Grants receivable	186,185	<b>186,185</b>	191,994	191,994
	<u>229,978</u>	<u><b>229,978</b></u>	<u>215,764</u>	<u>215,764</u>

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Room hire	30,803	<b>30,803</b>	26,725	26,725
Repairs fund (5% room hire)	1,679	<b>1,679</b>	1,406	1,406
Administrative / projects	1,454	<b>1,454</b>	6,272	6,272
	<u>33,936</u>	<u><b>33,936</b></u>	<u>34,403</u>	<u>34,403</u>

#### 6. Other income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Deposits and bank interest	1,217	<b>1,217</b>	818	818
	<u>1,217</u>	<u><b>1,217</b></u>	<u>818</u>	<u>818</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Brandwood Community Centre	271,966	271,966	279,884	279,884
Support costs	22,669	22,669	21,190	21,190
	<u>294,635</u>	<u>294,635</u>	<u>301,074</u>	<u>301,074</u>

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 8. Analysis of support costs

	Brandwood Community Centre	Total 2023	Total 2022
	£	£	£
Staff costs	10,013	<b>10,013</b>	9,586
Rates and insurance	2,061	<b>2,061</b>	1,988
Gas, water, electricity	1,364	<b>1,364</b>	664
Telephone, internet	328	<b>328</b>	93
Stationery, postage, petty cash	3,198	<b>3,198</b>	715
Repairs, refurb, cleaning	2,988	<b>2,988</b>	4,212
Administration	2,717	<b>2,717</b>	3,932
	<u>22,669</u>	<u><b>22,669</b></u>	<u>21,190</u>

#### 9. Staff costs

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1110808

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# Accounts

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CHARITY REGISTRATION NUMBER: 1110808

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2022**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2022

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

#### Chair's report

The Executive Committee submit their annual report and the financial statements of Brandwood Centre Community Association for the year ending 31 March 2022. The Executive Committee confirm that the annual report and financial statements comply with the current statutory requirements of the governing document and the provisions of the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005.

#### Reference and administrative details

**Registered charity name** Brandwood Centre Community Association

**Charity registration number** 1110808

**Principal office** 157 Allens Croft Road  
Birmingham  
B14 6RP

#### The trustees

R Green (Chairman)  
V Brookes  
J Clay  
L Humphries  
J le Grys  
M Clay  
B Parmar  
L Burford  
S Price

**Independent examiner** R D Coton  
Lifford Hall  
Lifford Lane  
Kings Norton  
B30 3JN

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 MARCH 2022

The Brandwood Centre has enjoyed another successful year and remains well supported by the community and everyone who uses the Centre.

The Management Committee remain focused to the work of the Centre and its role in supporting the needs of the users and Brandwood area at large. Regular meetings are held to ensure that all operational and financial policies are maintained to the correct level, and that they are fully adhered to. This can be via both formal and informal meetings between the Committee themselves or both the Committee and the Trustees.

The Centre has concentrated on building the use back up as the restrictions following on from the Covid-19 pandemic were eased. Therefore, while the room hire income was some 50% below the 2018/19 income level, it has continued to grow month by month, and this growth has continued after the year end.

The centre remains strongly supported by a single revenue source - the European Social Fund - with this supplying 76% of the Centre's income (2020/21 - Big Lottery - 72% of the total funding). This will then be the biggest challenge for the Centre - to replace this source as the project nears its completion.

Despite the drop in the value of the General Fund, the financial position of the Centre remains healthy, as this is due to the timing of the projects which the Centre is running.

Overall, the Centre remains well supported, is a trusted asset within the community, and highly valued by all of its users.



J le Grys  
Trustee  
9 May 2023

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRANDWOOD CENTRE COMMUNITY ASSOCIATION****YEAR ENDED 31 MARCH 2022**

I report to the trustees on my examination of the financial statements of Brandwood Centre Community Association ('the charity') for the year ended 31 March 2022.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and
- State whether particular matters have come to our attention.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:  
  
Proper accounting records are kept in accordance with section 130 of the Act; and  
  
Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Langard Lifford Hall Limited*

R D Coton (Senior Statutory Auditor)  
Independent Examiner

For and on behalf of  
LANGARD LIFFORD HALL LIMITED  
Accountants and Registered Auditors  
Lifford Hall, Lifford Lane  
Kings Norton,  
Birmingham B30 3JN

9 May 2023

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

		2022	2021
	Note	Total funds £	Total funds £
<b>Income</b>			
Grants and donations	4	215,764	212,654
Charitable activities	5	34,403	43,793
Other income	6	818	160
<b>Total income</b>		<u>250,985</u>	<u>256,607</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	301,074	171,721
<b>Total expenditure</b>		<u>301,074</u>	<u>171,721</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		256,848	171,962
Surplus/(deficit)		<u>(50,089)</u>	<u>84,886</u>
<b>Total funds carried forward</b>		<u>206,759</u>	<u>256,848</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
<b>Current assets</b>		
Cash at bank and in hand	206,759	256,848
<b>Net assets</b>	<u>206,759</u>	<u>256,848</u>
<b>Funds of the charity</b>		
Ring fenced	87,791	106,404
General fund	118,968	150,444
<b>Total charity funds</b>	<u>206,759</u>	<u>256,848</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 May 2023, and are signed on behalf of the board by



J le Grys

Trustee

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Brandwood Community Centre, 157 Allens Croft Road, Kings Heath, Birmingham, B14 6RP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 3. Accounting policies *(continued)*

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2022

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations	23,770	23,770	26,616	26,616
Grants receivable	191,994	191,994	186,038	186,038
	<u>215,764</u>	<u>215,764</u>	<u>212,654</u>	<u>212,654</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Room hire	26,725	26,725	8,979	8,979
Repairs fund (5% room hire)	1,406	1,406	5,473	5,473
Administrative / projects	6,272	6,272	29,341	29,341
	<u>34,403</u>	<u>34,403</u>	<u>43,793</u>	<u>43,793</u>

#### 6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Deposits	818	818	160	160
	<u>818</u>	<u>818</u>	<u>160</u>	<u>160</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Brandwood Community Centre	279,884	279,884	172,585	172,585
Support costs	21,190	21,190	39,136	39,136
	<u>301,074</u>	<u>301,074</u>	<u>211,721</u>	<u>211,721</u>

# BRANDWOOD CENTRE COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 8. Analysis of support costs

	Brandwood Community Centre	Total 2022	Total 2021
	£	£	£
Staff costs	9,586	9,586	30,200
Rates and insurance	1,988	1,988	1,895
Gas, water, electricity	664	664	914
Telephone, internet	93	93	154
Stationery, postage, petty cash	715	715	104
Repairs, refurb, cleaning	4,212	4,212	5,869
Administration	3,932	3,932	-
	<u>21,190</u>	<u>21,190</u>	<u>39,136</u>

### 9. Staff costs

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**BRANDWOOD CENTRE COMMUNITY ASSOCIATION**

England & Wales - Charity number 1110808

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# Accounts

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	<b>2019/20</b> <b>FULL YEAR</b>	<b>2020/21</b> <b>FULL YEAR</b>	<b>VARIANCE</b> <b>Vs 19/20</b>
<b>SURPLUS / (DEFICIT)</b>	26,713.01	44,886.63	18,173.62
Balance B/fwd	75,374.56	102,087.57	
Balance C/fwd	<u>102,087.57</u>	<u>146,974.20</u>	
2017 / 18 Ring fenced : £45,981.93			
2018 / 19 Ring fenced : £23,526.94			
2019 / 20 Ring fenced :	30,934.98		
2020 / 21 Ring fenced :		44,727.82	
General Fund	71,152.59	102,246.38	31,093.79
	<u>102,087.57</u>	<u>146,974.20</u>	44,886.63
Balance at Bank (Current Account)	102,087.57	146,974.20	
Outstanding Cheques	-	-	
Outstanding card paym'ts	-	-	
Outstanding deposits	-	-	
	<u>102,087.57</u>	<u>146,974.20</u>	
	-	-	
<b>INCOME (Deposit Account)</b>			
Interest	<u>29.83</u>	<u>17.67</u>	<u>12.16</u>

### Summary :

- No issues to report – controls remain in place with regular meetings to review the accounts and clear any questions / issues. We also regularly have updates by phone / email as required with Pat / the team and myself.
- The drop in income for room hire clearly shows one effect of the pandemic
- Admin income includes the Government's support under the Job Retention Scheme for furloughed employees.
- The General Fund remains healthy moving into the new financial year, and allows the centre to be supported moving forward.
- Main challenges for 2021/22 will be controlling the ESF costs to within the very strict budget that we have (as this is such a large project), and also ensuring that we have enough ring fenced repairs income to support the centre should any capital works be required.

(if any):

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Address:

114 REDDITCH ROAD
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KINGS NORTON
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BIRMINGHAM B38 8RD
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**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NOT APPLICABLE



Section A

Independent Examiner's Report

Report to the trustees/ members of

BRANDWOOD COMMUNITY CENTRE

On accounts for the year ended

31st MARCH 2021

Charity no (if any)

1110808

Set out on pages

1 - 4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

29/10/21

Name:

COLIN J. DYSON (REV.)

Relevant professional qualification(s) or body

TREASURER OF ANOTHER ORGANISATION