

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 FINACIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

		2022 Total funds £	2021 Total funds £
<b>Income</b>	<b>Note</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>		<b>250,985</b>	<b>256,607</b>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	301,074	171,721
<b>Total expenditure</b>		<b>301,074</b>	<b>171,721</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		256,848	171,962
Surplus/(deficit)		(50,089)	84,886
<b>Total funds carried forward</b>		<b>206,759</b>	<b>256,848</b>

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.