

Brackenwood Community Association

Charity number 1182672

Annual Report and Financial Statements for the year ended 31 May 2024



Brackenwood Community Association

Annual Report and Financial Statements
for the year ended 31 May 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Brackenwood Community Association

Trustees' report for the year ended 31 May 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|-------------------|----------|--------------------|
| Cheryl Harrington | Chair | |
| Kathryn Bowers | | |
| Mildred Edwards | | |
| Gary Shaw | | |
| Alison Gillespie | | |
| Peter Wilkie | | Resigned Oct 2023 |
| Sallie Fitzgerald | | Resigned Oct 2024 |
| Christine Lennon | | Appointed Aug 2024 |
| Julie Watson | | Appointed Jul 2024 |

| | | |
|----------------|---------|---------------------------------|
| Charity number | 1182672 | Registered in England and Wales |
|----------------|---------|---------------------------------|

| Registered and principal address | Bankers | |
|----------------------------------|--------------------|--------------------------|
| The Highwood Building | Virgin Money | Skipton Building Society |
| Brackenwood Drive | 370 Harrogate Road | The Bailey |
| Gledhow | Leeds | Skipton |
| Leeds | LS17 6QA | BD23 1DN |
| LS8 1RG | | |

Independent examiner
Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management
The charity is a Charitable Incorporated Organisation (CIO) Association formed on 28 March 2019 and is governed by a constitution adopted on this date.

The original charity was founded in 1985 and this year marks its 40th anniversary.

Method of recruitment and appointment of trustees
The trustees of the charity are appointed by the members at the AGM.

Brackenwood Community Association

Trustees' report (continued) for the year ended 31 May 2024

Objectives and activities

The charity's objects

To promote the benefit of the inhabitants of Roundhay, Moortown and Chapel Allerton without distinction of sex or of political, religious or other opinions by associating with local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or to secure the establishment of a community centre and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by association in furtherance of the above objects.

The charity's main activities

Brackenwood Community Association (BCA) run a community centre with regular group activities for all ages including both social and physical activities. We hire space for other regular groups and for children's parties to members. Alongside this our dedicated volunteers run a community café.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

Brackenwood Community Association continues to be led by a small and dedicated team of volunteers. This year, as every year, our main focus has been to reach out to our community. To host activities, classes and events suited to all different age groups. To bring the community together.

In an attempt to keep activity prices affordable for our community, rather than hire out the space, for most of the activities and classes we manage them ourselves, some with volunteers and some with paid professional instructors, as appropriate. We subsidise the cost wherever we can, including on an individual basis.

This year we have run weekly sessions in 14 different activities:

Lunch Club, Art Group, Welcome Space, Parents and Tots, After school club, Karate
Yoga, Zumba, Fitness, Tai Chi, Musical Theatre, Ballet & Tap, Adult Tap, Fun Bingo

We have facilitated the following events for the community:

Day trip to seaside, Christmas meal out, Halloween Party, Christmas Party for Kids, Summer Fayre, Christmas Fayre

We have collaborated with other local groups – RVS, St Edmunds, Oakwood Church and have been an anchor for LCAN (Leeds Community Anchor Network), which is part of VAL (Voluntary Action Leeds)

On our behalf, one of the Trustees has championed the Gledhow Community Playground appeal which we're delighted to say has now been renovated and re-opened.

We work closely with the local councillors and police. We provide a meeting space for the Police and Community Action Team and for the three Roundhay Councillors to hold their monthly surgeries, and a drop in session for the Community Support Officers.

Financial review

The net expenditure for the year was £7,626, including net expenditure of £8,208 on unrestricted funds and net income of £582 on restricted funds.

Brackenwood Community Association

Trustees' report (continued) for the year ended 31 May 2024

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £27,598.

Brackenwood Community Association will aim to keep between three and six months running costs in reserve to ensure the medium to long term future of the project. Based on the 2024/25 budget, the reserves should be between £15,100 and £30,300.

Approved by the board of trustees on 10/3/2025

Cheryl Harrington (Trustee)

Brackenwood Community Association

Independent examiner's report to the trustees of Brackenwood Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2024, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Katy Sargeant ACA

10/3/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Brackenwood Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 May 2024

| | Notes | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | restated 2023 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|---|
| Income from: | | | | | |
| Grants and donations | (2) | 1,761 | 19,847 | 21,608 | 14,222 |
| Fundraising | | 1,532 | - | 1,532 | 61 |
| Members subscriptions | | 3,047 | - | 3,047 | 1,209 |
| BCA group income | | 24,645 | - | 24,645 | 20,848 |
| Hall booking income | | 12,579 | - | 12,579 | 12,370 |
| Event income | | 2,171 | - | 2,171 | 1,750 |
| Café sales | | 5,869 | - | 5,869 | 7,808 |
| Bank interest | | 987 | - | 987 | 288 |
| Total income | | 52,591 | 19,847 | 72,438 | 58,556 |
| Expenditure on: | | | | | |
| Salaries, NIC and pensions | (3) | 26,453 | 4,054 | 30,507 | 39,808 |
| Payroll charges | | 436 | - | 436 | 726 |
| Event and activities expenses | | 13,567 | 2,321 | 15,888 | 11,437 |
| Café Stock | | 3,145 | - | 3,145 | 4,771 |
| Bookkeeping | | 2,485 | - | 2,485 | 1,050 |
| Printing, postage and stationery | | 101 | - | 101 | 114 |
| Rates and utilities | | 5,381 | 3,100 | 8,481 | 3,813 |
| Insurance, licences and legal | | 2,098 | - | 2,098 | 1,784 |
| Telephone and broadband | | 864 | - | 864 | 865 |
| Refuse and cleaning | | 982 | - | 982 | 1,400 |
| Repairs and maintenance | | 2,201 | 16 | 2,217 | 1,438 |
| Equipment | | 79 | 450 | 529 | 814 |
| Volunteer expenses | | 808 | - | 808 | 658 |
| Training | | - | - | - | 340 |
| Other expenses | | 131 | - | 131 | 116 |
| Independent examination | | 924 | - | 924 | 630 |
| Platform fees | | 1,144 | - | 1,144 | 935 |
| Household support | | - | 9,324 | 9,324 | - |
| Total expenditure | | 60,799 | 19,265 | 80,064 | 70,699 |
| Net income / (expenditure) | | (8,208) | 582 | (7,626) | (12,143) |
| Fund balances brought forward | | 35,806 | 1,742 | 37,548 | 49,691 |
| Fund balances carried forward | (4) | 27,598 | 2,324 | 29,922 | 37,548 |

All incoming resources and resources expended derive from continuing activities.

Brackenwood Community Association
Balance sheet
as at 31 May 2024

| | 2024 | 2024 | 2024 | 2023 |
|--|---------------|--------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Current assets | | | | |
| Debtors and prepayments | (5) 541 | - | 541 | 305 |
| Cash at bank and in hand | (6) 33,476 | 2,324 | 35,800 | 38,873 |
| Total current assets | <u>34,017</u> | <u>2,324</u> | <u>36,341</u> | <u>39,178</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (7) 6,419 | - | 6,419 | 1,630 |
| Total current liabilities | <u>6,419</u> | <u>-</u> | <u>6,419</u> | <u>1,630</u> |
| Net current assets / (liabilities) | <u>27,598</u> | <u>2,324</u> | <u>29,922</u> | <u>37,548</u> |
| Net assets | <u>27,598</u> | <u>2,324</u> | <u>29,922</u> | <u>37,548</u> |
| Funds | | | | |
| Unrestricted funds | 27,598 | - | 27,598 | 35,806 |
| Restricted funds | - | 2,324 | 2,324 | 1,742 |
| Total funds | <u>27,598</u> | <u>2,324</u> | <u>29,922</u> | <u>37,548</u> |

The financial statements were approved by the board of trustees on 10/3/2025

Cheryl Harrington (Trustee)

Brackenwood Community Association

Notes to the accounts

for the year ended 31 May 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounting policies have changed in that the charity has moved to accruals accounting from receipts and payments based accounts.

The accounts for the previous year have been restated to reflect this change. Details of the changes can be found in the notes.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Brackenwood Community Association
Notes to the accounts continued
for the year ended 31 May 2024

| 2 Grants and donations | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Leeds City Council (LCC) | - | 1,530 | 1,530 | 401 |
| Leeds Community Foundation (LCF) | - | 2,157 | 2,157 | 2,366 |
| Local Giving | - | - | - | 500 |
| People's Health Trust | - | - | - | 6,194 |
| The Woodrow Family Trust | - | - | - | 2,000 |
| Voluntary Action Leeds (VAL) | - | 15,497 | 15,497 | 1,000 |
| Other donations | 1,761 | 663 | 2,424 | 1,761 |
| | <u>1,761</u> | <u>19,847</u> | <u>21,608</u> | <u>14,222</u> |

| 3 Staff costs and numbers | 2024 £ | 2023 £ |
|---------------------------|---------------|---------------|
| Gross salaries | 29,641 | 38,893 |
| Social security costs | 1,960 | 1,821 |
| Employment allowance | (1,960) | (1,821) |
| Pensions | 866 | 915 |
| | <u>30,507</u> | <u>39,808</u> |

The average number of employees during the year was 2.3, being an average of 1.4 full time equivalent (2023: 3, 1.4 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Costs of the scheme to the charity for the year | 866 | 915 |

| 4 Restricted funds | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|-----------------------------|------------------|---------------|---------------|----------------|------------------|
| VAL Household Support Fund | - | 9,797 | 9,797 | - | - |
| LCC MICE - Equipment | - | 450 | 450 | - | - |
| LCC MICE - Comm'ty Outreach | - | 330 | 330 | - | - |
| LCC MICE - Summer Trip | - | 750 | 450 | - | 300 |
| LCF Lunch Club | 1,742 | 2,157 | 3,622 | - | 277 |
| Room with a Cue | - | 663 | 16 | - | 647 |
| VAL Welcome Spaces | - | 4,600 | 4,600 | - | - |
| VAL Listen Well | - | 1,100 | - | - | 1,100 |
| | <u>1,742</u> | <u>19,847</u> | <u>19,265</u> | <u>-</u> | <u>2,324</u> |

| Fund name | Purpose of restriction |
|-----------------------------|--|
| VAL Household Support Fund | For household support costs - food and utilities vouchers and cooking equipment. |
| LCC MICE - Equipment | To contribute towards equipment for our 'Big Tots and Little Tots' parent and child group. |
| LCC MICE - Comm'ty Outreach | Towards the cost of a community outreach day. |
| LCC MICE - Summer Trip | Towards costs of a summer trip. |
| LCF Lunch Club | To contribute towards Millie's Gang, our weekly lunch club. |
| Room with a Cue | Donations from users for maintaining and renewing the facility. |
| VAL Welcome Spaces | Warm Spaces provision. |
| VAL Listen Well | Towards administration costs. |

Brackenwood Community Association
Notes to the accounts continued
for the year ended 31 May 2024

| 5 Debtors and prepayments | 2024 | 2023 |
|---------------------------|------------|------------|
| | £ | £ |
| Debtors | 170 | - |
| Prepayments | 371 | 305 |
| | <u>541</u> | <u>305</u> |

| 6 Cash at bank and in hand | 2024 | 2023 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Cash at bank | 35,566 | 38,867 |
| Cash in hand | 234 | 6 |
| | <u>35,800</u> | <u>38,873</u> |

| 7 Creditors and accruals | 2024 | 2023 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Creditors | 5,495 | - |
| Accruals | 924 | 1,630 |
| | <u>6,419</u> | <u>1,630</u> |

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

| Other transactions with trustees or related parties | | | 2024 | 2023 |
|---|---------------------------------------|----------------------------|---------------|---------------|
| | | | £ | £ |
| Name of trustee or related party | Relationship to charity | Description of transaction | | |
| Brian Naylor | Relative of Cheryl Harrington (Chair) | Employment as caretaker | 22,031 | 18,965 |
| | | | <u>22,031</u> | <u>18,965</u> |

Brackenwood Community Association

Notes to the accounts continued

for the year ended 31 May 2024

9 Restatement of prior year figures due to change in accounting basis

As a result of the change in the basis of accounting from receipts and payments to accruals, there have been a number of adjustments made to the comparative figures, analysed below.

Effect of change on Statement of Financial Activities

| | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ |
|---|------------------------------------|----------------------------------|-----------------------------|
| Total income | | | |
| Original figure in statutory accounts, year ended 31 May 2023 | 47,695 | 12,461 | 60,156 |
| Deduct repayment of employee loan | (1,600) | - | (1,600) |
| Restated total | <u>46,095</u> | <u>12,461</u> | <u>58,556</u> |

| | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ |
|---|------------------------------------|----------------------------------|-----------------------------|
| Total expenditure | | | |
| Original figure in statutory accounts, year ended 31 May 2023 | 49,030 | 20,704 | 69,734 |
| Deduct accruals (May 2022 year end) | (360) | - | (360) |
| Add accruals (May 2023 year end) | 1,630 | - | 1,630 |
| Deduct prepayments (May 2023 year end) | (305) | - | (305) |
| Restated total | <u>49,995</u> | <u>20,704</u> | <u>70,699</u> |

Effect of change on fund balances as reported at 31 May 2022

| | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ |
|--|------------------------------------|----------------------------------|-----------------------------|
| Original fund balances carried forward as at 31 May 2022 | 38,466 | 9,985 | 48,451 |
| Add debtors (May 2022 year end) | 1,600 | - | 1,600 |
| Deduct accruals (May 2022 year end) | (360) | - | (360) |
| Restated fund balances carried forward as at 31 May 2022 | <u>39,706</u> | <u>9,985</u> | <u>49,691</u> |

Brackenwood Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 May 2024

| | 2024 | restated 2023 | 2024 | 2023 | 2024 | restated 2023 |
|--------------------------------------|-----------------------|-----------------------|---------------------|---------------------|----------------|------------------|
| | Unrestricted funds | Unrestricted funds | Restricted funds | Restricted funds | Total funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants and donations | 1,761 | 1,761 | 19,847 | 12,461 | 21,608 | 14,222 |
| Fundraising | 1,532 | 61 | - | - | 1,532 | 61 |
| Members subscriptions | 3,047 | 1,209 | - | - | 3,047 | 1,209 |
| BCA group income | 24,645 | 20,848 | - | - | 24,645 | 20,848 |
| Hall booking income | 12,579 | 12,370 | - | - | 12,579 | 12,370 |
| Event income | 2,171 | 1,750 | - | - | 2,171 | 1,750 |
| Café sales | 5,869 | 7,808 | - | - | 5,869 | 7,808 |
| Bank interest | 987 | 288 | - | - | 987 | 288 |
| Total income | 52,591 | 46,095 | 19,847 | 12,461 | 72,438 | 58,556 |
| Expenditure | | | | | | |
| Salaries, NIC and pensions | 26,453 | 25,366 | 4,054 | 14,442 | 30,507 | 39,808 |
| Payroll charges | 436 | 726 | - | - | 436 | 726 |
| Event and activities expenses | 13,567 | 8,575 | 2,321 | 2,862 | 15,888 | 11,437 |
| Café Stock | 3,145 | 4,589 | - | 182 | 3,145 | 4,771 |
| Bookkeeping | 2,485 | 1,050 | - | - | 2,485 | 1,050 |
| Printing, postage and stationery | 101 | 114 | - | - | 101 | 114 |
| Rates and utilities | 5,381 | 1,140 | 3,100 | 2,673 | 8,481 | 3,813 |
| Insurance, licences and legal | 2,098 | 1,635 | - | 149 | 2,098 | 1,784 |
| Telephone and broadband | 864 | 605 | - | 260 | 864 | 865 |
| Refuse and cleaning | 982 | 1,305 | - | 95 | 982 | 1,400 |
| Repairs and maintenance | 2,201 | 1,438 | 16 | - | 2,217 | 1,438 |
| Equipment | 79 | 773 | 450 | 41 | 529 | 814 |
| Volunteer expenses | 808 | 658 | - | - | 808 | 658 |
| Training | - | 340 | - | - | - | 340 |
| Other expenses | 131 | 116 | - | - | 131 | 116 |
| Independent examination | 924 | 630 | - | - | 924 | 630 |
| Platform fees | 1,144 | 935 | - | - | 1,144 | 935 |
| Household support | - | - | 9,324 | - | 9,324 | - |
| Total expenditure | 60,799 | 49,995 | 19,265 | 20,704 | 80,064 | 70,699 |
| Net income / (expenditure) | (8,208) | (3,900) | 582 | (8,243) | (7,626) | (12,143) |
| Fund balances brought forward | 35,806 | 39,706 | 1,742 | 9,985 | 37,548 | 49,691 |
| Fund balances carried forward | 27,598 | 35,806 | 2,324 | 1,742 | 29,922 | 37,548 |