

# **Brackenwood Community Association**

Charity number 1182672

## **Annual Report and Financial Statements for the year ended 31 May 2025**



**Brackenwood Community Association**

**Annual Report and Financial Statements**  
**for the year ended 31 May 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Brackenwood Community Association

## Trustees' report for the year ended 31 May 2025

### 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		Resigned 1 April 2025
Sallie Fitzgerald		Resigned Oct 2024
Christine Lennon		Appointed 27 Aug 2024
Julie Watson		Appointed 2 Jul 2024
Alyx Dawid		Appointed 1 April 2025

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

Simon Bostrom FCIE  
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.

### 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 2025**

### **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 more 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 events for the community:

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

We have collaborated with other local groups – RVS, St Edmunds, Oakwood Church and been an anchor for LCAN.

We have undertaken a Listening Exercise, through LCAN, with our community.

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, a drop session in for the Community Support Officers.

#### **Financial review**

The net income for the year was £5,631, including net expenditure of £2,309 on unrestricted funds and net income of £7,940 on restricted funds.

# **Brackenwood Community Association**

## **Trustees' report (continued) for the year ended 31 May 2025**

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £25,289.

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 typical annual expenditure, the reserves should be between £20,000 and £40,000.

Approved by the board of trustees on 3 March 2026

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 2025, which are set out on pages 6 to 11.

### **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.

Simon Bostrom FCIE

4 March 2026

### **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 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	3,239	28,890	32,129	21,608
Fundraising		179	-	179	1,532
Members subscriptions		2,491	-	2,491	3,047
BCA group income		26,617	-	26,617	24,645
Hall booking income		12,922	-	12,922	12,579
Event income		2,717	-	2,717	2,171
Café sales		8,940	-	8,940	5,869
Bank interest		876	-	876	987
<b>Total income</b>		<b>57,981</b>	<b>28,890</b>	<b>86,871</b>	<b>72,438</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	21,671	6,425	28,096	30,507
Payroll charges		347	-	347	436
Event and activities expenses		17,114	2,621	19,735	15,888
Café Stock		2,913	277	3,190	3,145
Bookkeeping		3,285	250	3,535	2,485
Printing, postage and stationery		244	-	244	101
Rates and utilities		1,336	2,000	3,336	8,481
Insurance, licences and legal		2,407	-	2,407	2,098
Telephone and broadband		531	-	531	864
Refuse and cleaning		1,491	-	1,491	982
Repairs and maintenance		3,277	-	3,277	2,217
Equipment		-	-	-	529
Volunteer expenses		567	-	567	808
Training		154	-	154	-
Other expenses		40	-	40	67
Independent examination		1,140	-	1,140	924
Platform fees		1,556	-	1,556	1,144
Household support payments		-	7,847	7,847	9,324
Grants payable		-	1,530	1,530	-
IT, software and consumables		517	-	517	64
Gledhow playground refurbishment		1,700	-	1,700	-
<b>Total expenditure</b>		<b>60,290</b>	<b>20,950</b>	<b>81,240</b>	<b>80,064</b>
<b>Net income / (expenditure)</b>		<b>(2,309)</b>	<b>7,940</b>	<b>5,631</b>	<b>(7,626)</b>
<b>Fund balances brought forward</b>		<b>27,598</b>	<b>2,324</b>	<b>29,922</b>	<b>37,548</b>
<b>Fund balances carried forward</b>	(4)	<b>25,289</b>	<b>10,264</b>	<b>35,553</b>	<b>29,922</b>

All incoming resources and resources expended derive from continuing activities.

# Brackenwood Community Association

## Balance sheet

as at 31 May 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors and prepayments	(5)	1,030	-	1,030	541
Cash at bank and in hand	(6)	34,176	10,264	44,440	35,800
<b>Total current assets</b>		<u>35,206</u>	<u>10,264</u>	<u>45,470</u>	<u>36,341</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	9,917	-	9,917	6,419
<b>Total current liabilities</b>		<u>9,917</u>	<u>-</u>	<u>9,917</u>	<u>6,419</u>
<b>Net current assets / (liabilities)</b>		<u>25,289</u>	<u>10,264</u>	<u>35,553</u>	<u>29,922</u>
<b>Net assets</b>		<u>25,289</u>	<u>10,264</u>	<u>35,553</u>	<u>29,922</u>
<b>Funds</b>					
Unrestricted funds		25,289	-	25,289	27,598
Restricted funds		-	10,264	10,264	2,324
<b>Total funds</b>		<u>25,289</u>	<u>10,264</u>	<u>35,553</u>	<u>29,922</u>

The financial statements were approved by the board of trustees on 3 March 2026

Cheryl Harrington (Trustee)



# **Brackenwood Community Association**

## **Notes to the accounts**

### **for the year ended 31 May 2025**

#### **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.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **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 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Leeds City Council (LCC)	-	1,200	1,200	1,530
Leeds Community Foundation (LCF)	-	-	-	2,157
Voluntary Action Leeds (VAL)	-	26,950	26,950	15,497
Other donations and gift aid	3,239	740	3,979	2,424
	<u>3,239</u>	<u>28,890</u>	<u>32,129</u>	<u>21,608</u>

3 Staff costs and numbers	2025 £	2024 £
Gross salaries	27,325	29,641
Social security costs	2,426	1,960
Employment allowance	(2,426)	(1,960)
Pensions	771	866
	<u>28,096</u>	<u>30,507</u>

The average number of employees during the year was 2, being an average of 1.1 full time equivalent (2024: 2.3, 1.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	771	866
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
LCC MICE - Summer Trip	300	-	300	-	-
LCF Lunch Club	277	-	277	-	-
Room with a Cue	647	240	-	-	887
VAL Household Support Fund	-	20,500	11,723	-	8,777
LCC MICE - Christmas	-	600	600	-	-
LCC MICE - Summer Trip	-	600	-	-	600
VAL Leeds Together fund	-	2,000	2,000	-	-
Morley Glass donation	-	500	500	-	-
VAL Welcome spaces 1	-	500	500	-	-
VAL Welcome spaces 2	-	2,950	2,950	-	-
VAL Listen Well	1,100	1,000	2,100	-	-
	<u>2,324</u>	<u>28,890</u>	<u>20,950</u>	<u>-</u>	<u>10,264</u>

# Brackenwood Community Association

## Notes to the accounts continued

for the year ended 31 May 2025

### 4 Restricted funds continued

Fund name	Purpose of restriction
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 Household Support Fund	To help those who are struggling to afford household essentials including energy and water bills, food, and wider essentials.
LCC MICE - Christmas	To contribute towards our Christmas lunch clubs and kids party.
LCC MICE - Summer Trip	To contribute towards our annual community summer trip.
VAL Leeds Together fund	To fund grassroots groups/organisations undertaking events and activities which bring people together and promote social cohesion.
Morley Glass donation	To contribute towards our Monday after school club.
VAL Welcome spaces 1	To continue welcome spaces in Summer – Cool Spaces.
VAL Welcome spaces 2	Welcome Space Provision.
VAL Listen Well	Towards administration costs.

### 5 Debtors and prepayments

	2025	2024
	£	£
Debtors	315	140
Prepayments	393	371
Accrued income	322	30
	<u>1,030</u>	<u>541</u>

### 6 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	44,354	35,566
Cash in hand	86	234
	<u>44,440</u>	<u>35,800</u>

### 7 Creditors and accruals

	2025	2024
	£	£
Creditors	7,077	5,495
Accruals	2,840	924
	<u>9,917</u>	<u>6,419</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

			2025	2024
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Brian Naylor	Relative of Cheryl Harrington (Chair)	Employment as caretaker	28,906	22,031
			<u>28,906</u>	<u>22,031</u>

#### Legal authority for the payment

The legal authority for the payment was provided directly by the Charity Commission.

# Brackenwood Community Association

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 May 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	3,239	1,761	28,890	19,847	32,129	21,608
Fundraising	179	1,532	-	-	179	1,532
Members subscriptions	2,491	3,047	-	-	2,491	3,047
BCA group income	26,617	24,645	-	-	26,617	24,645
Hall booking income	12,922	12,579	-	-	12,922	12,579
Event income	2,717	2,171	-	-	2,717	2,171
Café sales	8,940	5,869	-	-	8,940	5,869
Bank interest	876	987	-	-	876	987
<b>Total income</b>	<b>57,981</b>	<b>52,591</b>	<b>28,890</b>	<b>19,847</b>	<b>86,871</b>	<b>72,438</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	21,671	26,453	6,425	4,054	28,096	30,507
Payroll charges	347	436	-	-	347	436
Event and activities expenses	17,114	13,567	2,621	2,321	19,735	15,888
Café Stock	2,913	3,145	277	-	3,190	3,145
Bookkeeping	3,285	2,485	250	-	3,535	2,485
Printing, postage and stationery	244	101	-	-	244	101
Rates and utilities	1,336	5,381	2,000	3,100	3,336	8,481
Insurance, licences and legal	2,407	2,098	-	-	2,407	2,098
Telephone and broadband	531	864	-	-	531	864
Refuse and cleaning	1,491	982	-	-	1,491	982
Repairs and maintenance	3,277	2,201	-	16	3,277	2,217
Equipment	-	79	-	450	-	529
Volunteer expenses	567	808	-	-	567	808
Training	154	-	-	-	154	-
Other expenses	40	67	-	-	40	67
Independent examination	1,140	924	-	-	1,140	924
Platform fees	1,556	1,144	-	-	1,556	1,144
Household support payments	-	-	7,847	9,324	7,847	9,324
Grants payable	-	-	1,530	-	1,530	-
IT, software and consumables	517	64	-	-	517	64
Gledhow playground refurbishment	1,700	-	-	-	1,700	-
<b>Total expenditure</b>	<b>60,290</b>	<b>60,799</b>	<b>20,950</b>	<b>19,265</b>	<b>81,240</b>	<b>80,064</b>
<b>Net income / (expenditure)</b>	<b>(2,309)</b>	<b>(8,208)</b>	<b>7,940</b>	<b>582</b>	<b>5,631</b>	<b>(7,626)</b>
<b>Fund balances brought forward</b>	<b>27,598</b>	<b>35,806</b>	<b>2,324</b>	<b>1,742</b>	<b>29,922</b>	<b>37,548</b>
<b>Fund balances carried forward</b>	<b>25,289</b>	<b>27,598</b>	<b>10,264</b>	<b>2,324</b>	<b>35,553</b>	<b>29,922</b>