

LEEDS COMMUNITY SPACES

England & Wales · Charity number 1194561

Details

Status Registered

Legal form Charitable company

Company number [11208552](#)

Registered 2021-05-21

Register [View on the Charity Commission register](#)

Contact

Address Kentmere Community Centre
Kentmere Avenue
Leeds
LS14 1BW

Phone 02038577270

Email info@leedscommunityspaces.org.uk

Activities

Objects: THE COMPANY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1) TO FURTHER OR BENEFIT THE RESIDENTS OF LEEDS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS 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 LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.2) TO PROMOTE THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFIT IN LEEDS IN PARTICULAR BY:A) BUILDING THE CAPACITY OF CHARITABLE AND VOLUNTARY ORGANISATIONS OPERATING WITHIN LEEDS AND PROVIDING THEM WITH THE NECESSARY SUPPORT, INFORMATION AND SERVICES TO ENABLE THEM TO PURSUE OR CONTRIBUTE TO ANY CHARITABLE PURPOSE; ANDB) PROMOTING, ORGANISING AND FACILITATING CO-OPERATION AND PARTNERSHIP WORKING BETWEEN CHARITABLE AND VOLUNTARY ORGANISATIONS AND STATUTORY AND OTHER RELEVANT BODIES WITHIN LEEDS.FOR THE PURPOSES OF THIS CLAUSE, "THE VOLUNTARY SECTOR" MEANS CHARITIES AND VOLUNTARY ORGANISATIONS DEFINED AS FOLLOWS: • CHARITIES ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. • VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation

Geography

- **Area of benefit:** LOCAL
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£198,691	£177,281	-	-
2024-03-31	£158,655	£170,762	-	-
2023-03-31	£155,932	£138,644	-	-
2022-03-31	£119,150	£149,479	-	-

Trustees

Name	Role	Appointed
Howard James Bradley		2018-02-15
John Michael Riley		2018-02-15
Mark Andrew Southwell		2018-02-15

LEEDS COMMUNITY SPACES

England & Wales - Charity number 1194561

Accounts

Leeds Community Spaces

Charity number 1194561

A company limited by guarantee number 11208552

Annual Report and Financial Statements for the year ended 31 March 2025



Leeds Community Spaces

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Community Spaces

Trustees' report for the year ended 31 March 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
Mark Southwell		
Howard Bradley		
William Graham		Resigned 22 July 2024
John Riley		
Charity number	1194561	Registered in England and Wales
Company number	11208552	Registered in England and Wales
Registered and principal address	Bankers	
Kentmere Community Centre	Unity Trust Bank plc	
Kentmere Avenue	Four Brindleyplace	
Leeds	Birmingham	
LS14 1BW	B1 2JB	

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 company limited by guarantee and was formed on 15 February 2018. It is governed by a memorandum and articles of association as amended by special resolutions dated 10 December 2019, 8 October 2020 and 19 May 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

To promote the voluntary sector for the public benefit in Leeds in particular by:

Building the capacity of charitable and voluntary organisations operating within Leeds and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

Promoting, organising and facilitating co-operation and partnership working between charitable and voluntary organisations and statutory and other relevant bodies within Leeds.

The charity's main activities

Leeds Community Spaces(LCS) have asset transferred Kentmere Community Centre and Meanwood Community centre from Leeds City Council in November 2018 and run and develop these to enable services and programs to be run from them for the benefit of the local community.

In May 2022 Leeds Community Spaces finally received confirmation of its charitable status from the Charity Commission after working on this with solicitors and the Commission since 2018.

Leeds Community Spaces also offer support and consultancy work to other community organisations running community spaces.

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 and in particular to benefit the residents of Leeds by providing facilities that enable them to participate in services and programs that enable them to reach their full potential.

Achievements and performance

Throughout 2024–25 Leeds Community Spaces (LCS) has continued to manage and develop Kentmere and Meanwood Community Centres as inclusive, safe, and welcoming spaces that empower local organisations to deliver services and programmes supporting community development and wellbeing. These centres have remained vital assets to the local area, providing affordable, supportive bases for a wide range of community and third sector organisations.

Our centres have been open and accessible to everyone, and our team has continued to review programmes and services to ensure they remain relevant and responsive to the evolving needs of the communities we serve. We are proud that both Kentmere and Meanwood Community Centres continue to be regarded as integral parts of their local communities.

Permanent tenants at Kentmere Community Centre include LS14 Trust – a local community development organisation that runs a range of activities and events at the centre for local children and families; Seacroft Friends and Neighbours – a charitable organisation that runs lunch clubs and activities at the centre for older people in the area; Seacroft and Manston Cluster – a partnership of local schools and services supporting children and families; and a new tenant, Turning Point – an alternative education provision for local pupils. The centre has also continued to hire out rooms for regular weekly bookings, including a pay-what-you-can youth theatre group; an inclusive LGBTQIA+ youth group; a free weekly dance class for young people living in East Leeds; a subsidised Zumba class for adults; and a weekly church group.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

At Meanwood Community Centre, LCS has continued to host a wide range of community-focused groups and services. Permanent tenants include Stitch-Up CIC, a modern craft and textile school delivering skills-based training and workshops; a local food pantry run by InterACT Church and Community Partnership, helping to relieve food poverty and reduce food waste; and Meanwood Valley Pre-School and Family Hub, which received an 'Outstanding' Ofsted rating when inspected this year. We have also continued to rent space at the centre to regular weekly groups and local partners, including the Royal Voluntary Service, who facilitate a range of subsidised groups for people aged 55 and over; a variety of health and wellbeing classes, including yoga, tai chi, somatics and Zumba; a weekly Pay-What-You-Can Youth Theatre; and various music ensembles, including steel pans classes, a successful community big band, and a popular sensory music group for babies, toddlers, and pre-schoolers.

LCS has also continued to support the development of Nowell Mount Community Centre throughout the year, working alongside the Nowell Mount Community Group and Steering Team. This support helped to establish a varied and well-used programme of activities, and the centre has grown into a valued community asset. In Quarter 4, we formally handed back responsibility for the centre to Leeds City Council.

LCS continues to work closely with third sector and community partners to strengthen local networks of support. In Seacroft, we have remained active contributors to the We Are Seacroft partnership – a collaboration of community and faith-based organisations working together to create meaningful social change and a safer, more connected community. A similar approach has continued in Meanwood, where we work closely with the local Community Anchor Network, led by InterACT, to improve services and outcomes for the local community.

Throughout the year, our centres have also served as Welcome Spaces during the winter months, providing warmth, safety, and connection for those facing financial hardship. We also led school uniform exchanges in both Meanwood and Seacroft, and continued to support the Healthy Holidays initiative, ensuring that young people had access to nutritious meals and engaging activities during school breaks.

A key achievement this year has been securing a VCSE Energy Efficiency Grant from Groundwork UK to carry out much-needed energy improvements at Meanwood Community Centre. In January 2025, works were completed to replace the old boiler, install low-surface temperature radiators in the pre-school, and upgrade outdated fluorescent lighting to energy-efficient LED alternatives. These upgrades are expected to help reduce consumption and lower running costs. Further improvements are planned for FY25–26, including the installation of solar panels.

Despite these positive steps, the organisation has continued to be significantly impacted by the steep rise in energy costs. Sustained high utility prices remain a serious financial pressure, increasing the cost of operating our centres and placing strain on our resources. This highlights the importance of ongoing investment in energy efficiency. In addition to this, both buildings are older properties, which not only lack modern energy-saving features but also require ongoing repairs and maintenance, placing an additional strain on our operational costs.

At the end of March 2025, our longstanding Development and Operations Manager left the organisation to take up a new role. Having been with LCS since its formation, their departure marked a significant transition. A handover plan was implemented, with key responsibilities redistributed among Trustees and the remaining staff team (two part-time permanent staff and one sessional worker). Trustees have continued to meet regularly to oversee this transition and plan the next steps for the organisation's future.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net income for the year was £21,410, including net income of £21,410 on unrestricted funds and net income of £nil on restricted funds after transfers.

Reserves policy

Policy Statement

Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Trustees should be able to justify the holding of income as reserves. A reserves policy explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves.

For the purpose of this policy the term reserves is applied to that part of Leeds Community Spaces income that is freely available for its general purposes.

Reserves are the resources that Leeds Community Spaces has available to spend on anything that is right for the organisation once it has met its commitments and covered its other planned expenses. This definition excludes underspent funds from restricted grants I.E where a funder has specified what the money must be spent on and Trustees do not have the power to spend the money on anything else.

Reserves should therefore generally only include unrestricted funds and this is money that can be spent on anything that furthers the objectives of LCS

Any organisation which enters commitments through the agreement to deliver services, the employment of staff, the rental of premises, the purchases of goods or services etc - must ensure that it has sufficient resources. Even when an organisation operates in the most stable of environments where future income streams and expenditure requirements can be identified there will remain an element of uncertainty as to the absolute timing for each individual transaction and also the possibility that unforeseen expenses or liabilities will merge. Against this background it is considered good practice for Leeds Community Spaces to seek to build some financial reserves which will allow us to meet future commitments to unforeseen expenses without a negative impact on their ability .

Reserves Target

Free reserves should total three months of total organisational operating costs based on the next budget year. This should be regularly reviewed to ensure that it meets the organisation's changing needs and circumstances.

The charity's free reserves, excluding fixed assets, at the year end were £525.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 10/09/2025

Howard Bradley (Trustee)

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

11/09/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Community Spaces
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	-	35,329	35,329	47,026
Rental income		128,137	-	128,137	97,161
Other sales and fees		35,225	-	35,225	14,468
Total income		<u>163,362</u>	<u>35,329</u>	<u>198,691</u>	<u>158,655</u>
Expenditure on:					
Salaries NI and pensions	(3)	68,045	-	68,045	68,082
Staff travel expenses		14	-	14	391
Payroll charges		732	-	732	695
Utilities		34,851	1,350	36,201	32,535
Rates		786	-	786	780
Telephone and internet		2,036	-	2,036	1,048
Postage and stationery		526	-	526	221
Waste and recycling		5,979	-	5,979	6,006
Insurance		4,769	-	4,769	4,639
Repairs and maintenance		11,322	9,559	20,881	22,557
Food and refreshments		1,640	-	1,640	465
Cleaning and sundries		19,039	-	19,039	17,337
Legal, professional, licences and subs		1,002	-	1,002	555
Equipment and materials		2,946	-	2,946	4,686
Computer consumables and software		880	-	880	1,683
Independent examination		732	-	732	693
Depreciation		9,722	-	9,722	4,962
Bank charges		203	-	203	198
Advertising and publicity		-	-	-	133
Room and venue hire		-	-	-	600
Grants and donations to other organisations		-	-	-	2,496
Bad debts		1,148	-	1,148	-
Total expenditure		<u>166,372</u>	<u>10,909</u>	<u>177,281</u>	<u>170,762</u>
Net income / (expenditure)		<u>(3,010)</u>	<u>24,420</u>	<u>21,410</u>	<u>(12,107)</u>
Transfers between funds	(4)	<u>24,420</u>	<u>(24,420)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>21,410</u>	<u>-</u>	<u>21,410</u>	<u>(12,107)</u>
Fund balances brought forward		<u>7,889</u>	<u>15,698</u>	<u>23,587</u>	<u>35,694</u>
Fund balances carried forward	(4)	<u>29,299</u>	<u>15,698</u>	<u>44,997</u>	<u>23,587</u>

All incoming resources and resources expended derive from continuing activities.

Leeds Community Spaces
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 28,774	-	28,774	13,400
Total fixed assets	<u>28,774</u>	<u>-</u>	<u>28,774</u>	<u>13,400</u>
Current assets				
Debtors and prepayments	(6) 9,356	-	9,356	11,752
Cash at bank and in hand	(7) (2,862)	15,698	12,836	7,820
Total current assets	<u>6,494</u>	<u>15,698</u>	<u>22,192</u>	<u>19,572</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 5,969	-	5,969	9,385
Total current liabilities	<u>5,969</u>	<u>-</u>	<u>5,969</u>	<u>9,385</u>
Net current assets / (liabilities)	<u>525</u>	<u>15,698</u>	<u>16,223</u>	<u>10,187</u>
Net assets	<u>29,299</u>	<u>15,698</u>	<u>44,997</u>	<u>23,587</u>
Funds				
Unrestricted funds	29,299	-	29,299	7,889
Restricted funds	-	15,698	15,698	15,698
Total funds	<u>29,299</u>	<u>15,698</u>	<u>44,997</u>	<u>23,587</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 10/09/2025

Howard Bradley (Trustee)

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 4 years

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.

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Groundwork UK	-	32,532	32,532	-
LCC Community Committees	-	1,447	1,447	5,200
LS14 Trust	-	650	650	1,400
OPAL	-	700	700	-
Leeds City Council (LCC)	-	-	-	12,700
Moor Allerton Elderly Care	-	-	-	3,915
Other LCC grant funding	-	-	-	23,095
Zero Waste Leeds	-	-	-	716
	<u>-</u>	<u>35,329</u>	<u>35,329</u>	<u>47,026</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	66,462	66,800
Social security costs	5,196	4,808
Employment allowance	(5,000)	(4,808)
Pensions	1,387	1,282
	<u>68,045</u>	<u>68,082</u>

The average number of employees during the year was 4, being an average of 2.6 full time equivalent (2024: 3.8, 3 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	1,387	1,282
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCC Meanwood doors	15,000	-	-	-	15,000
LCC MICE	50	-	-	-	50
LCC MICE	648	-	-	-	648
LCC HAP	-	1,400	1,400	-	-
LCC MICE	-	47	47	-	-
Groundwork UK	-	32,532	8,112	(24,420)	-
LS14 Trust	-	650	650	-	-
OPAL	-	700	700	-	-
	<u>15,698</u>	<u>35,329</u>	<u>10,909</u>	<u>(24,420)</u>	<u>15,698</u>

Fund name	Purpose of restriction
LCC Meanwood doors	Towards the cost of replacement doors at Meanwood.
LCC MICE	Towards a new noticeboard.
LCC MICE	Towards room bookings for public meetings.
LCC HAP	HAP Funding from Outer East Housing Advisory Panel towards your safety improvements.

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds continued

Fund name	Purpose of restriction
LCC MICE	From Killingbeck and Seacroft Ward Councillors to fund three new driveway mirrors at Kentmere.
Groundwork UK	For VCSE Energy Efficiency Scheme funding for building upgrades at Meanwood. The transfer relates to fixed asset purchases for the general purposes of the charity.
LS14 Trust	Welcome spaces grant for Kentmere.
OPAL	Welcome spaces grant for Meanwood.

5 Tangible assets

	Computers and IT	Fixtures, fittings and equipment	Total
Cost	£	£	£
At 1 April 2024	759	23,869	24,628
Additions	-	25,096	25,096
At 31 March 2025	<u>759</u>	<u>48,965</u>	<u>49,724</u>
Depreciation			
At 1 April 2024	670	10,558	11,228
Charge for year	89	9,633	9,722
At 31 March 2025	<u>759</u>	<u>20,191</u>	<u>20,950</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>28,774</u>	<u>28,774</u>
At 31 March 2024	<u>89</u>	<u>13,311</u>	<u>13,400</u>

6 Debtors and prepayments

	2025	2024
	£	£
Debtors	8,015	10,036
Prepayments	1,341	1,716
	<u>9,356</u>	<u>11,752</u>

7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	12,836	7,820
Cash in hand	-	-
	<u>12,836</u>	<u>7,820</u>

8 Creditors and accruals

	2025	2024
	£	£
Accruals	5,917	9,385
Other creditors	52	-
	<u>5,969</u>	<u>9,385</u>

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2025

9 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.

10 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Nowell Mount Community Centre	15,148	9,961	2,859	(22,250)	-
	<u>15,148</u>	<u>9,961</u>	<u>2,859</u>	<u>(22,250)</u>	<u>-</u>

Fund name

Nowell Mount Community Centre

Additional information

The charity has been holding funds for the Nowell Mount Community Centre but at the year end responsibility was transferred to Nowell Mount. The charity has been able to retain the balance of £22,250 and this has been transferred as income to the charity.

Leeds Community Spaces

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

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	-	12,700	35,329	34,326	35,329	47,026
Rental income	128,137	97,161	-	-	128,137	97,161
Other sales and fees	35,225	14,468	-	-	35,225	14,468
Total income	163,362	124,329	35,329	34,326	198,691	158,655
Expenditure						
Salaries NI and pensions	68,045	62,882	-	5,200	68,045	68,082
Staff travel expenses	14	391	-	-	14	391
Payroll charges	732	695	-	-	732	695
Utilities	34,851	27,220	1,350	5,315	36,201	32,535
Rates	786	780	-	-	786	780
Telephone and internet	2,036	1,048	-	-	2,036	1,048
Postage and stationery	526	221	-	-	526	221
Waste and recycling	5,979	6,006	-	-	5,979	6,006
Insurance	4,769	4,639	-	-	4,769	4,639
Repairs and maintenance	11,322	2,257	9,559	20,300	20,881	22,557
Food and refreshments	1,640	465	-	-	1,640	465
Cleaning and sundries	19,039	17,337	-	-	19,039	17,337
Legal, professional, licences and subs	1,002	555	-	-	1,002	555
Equipment and materials	2,946	3,720	-	966	2,946	4,686
Computer consumables and software	880	1,683	-	-	880	1,683
Independent examination	732	693	-	-	732	693
Depreciation	9,722	4,962	-	-	9,722	4,962
Bank charges	203	198	-	-	203	198
Advertising and publicity	-	133	-	-	-	133
Room and venue hire	-	410	-	190	-	600
Grants and donations paid	-	2,496	-	-	-	2,496
Bad debts	1,148	-	-	-	1,148	-
Total expenditure	166,372	138,791	10,909	31,971	177,281	170,762
Net income / (expenditure)	(3,010)	(14,462)	24,420	2,355	21,410	(12,107)
Transfers between funds	24,420	5,957	(24,420)	(5,957)	-	-
Net movement in funds	21,410	(8,505)	-	(3,602)	21,410	(12,107)
Fund balances brought forward	7,889	16,394	15,698	19,300	23,587	35,694
Fund balances carried forward	29,299	7,889	15,698	15,698	44,997	23,587

Leeds Community Spaces

Charity number 1194561

A company limited by guarantee number 11208552

Annual Report and Financial Statements for the year ended 31 March 2025



Leeds Community Spaces

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Community Spaces

Trustees' report for the year ended 31 March 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
Mark Southwell Howard Bradley William Graham John Riley		Resigned 22 July 2024
Charity number	1194561	Registered in England and Wales
Company number	11208552	Registered in England and Wales
Registered and principal address	Bankers	
Kentmere Community Centre Kentmere Avenue Leeds LS14 1BW	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB	

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 company limited by guarantee and was formed on 15 February 2018. It is governed by a memorandum and articles of association as amended by special resolutions dated 10 December 2019, 8 October 2020 and 19 May 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

To promote the voluntary sector for the public benefit in Leeds in particular by:

Building the capacity of charitable and voluntary organisations operating within Leeds and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

Promoting, organising and facilitating co-operation and partnership working between charitable and voluntary organisations and statutory and other relevant bodies within Leeds.

The charity's main activities

Leeds Community Spaces(LCS) have asset transferred Kentmere Community Centre and Meanwood Community centre from Leeds City Council in November 2018 and run and develop these to enable services and programs to be run from them for the benefit of the local community.

In May 2022 Leeds Community Spaces finally received confirmation of its charitable status from the Charity Commission after working on this with solicitors and the Commission since 2018.

Leeds Community Spaces also offer support and consultancy work to other community organisations running community spaces.

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 and in particular to benefit the residents of Leeds by providing facilities that enable them to participate in services and programs that enable them to reach their full potential.

Achievements and performance

Throughout 2024–25 Leeds Community Spaces (LCS) has continued to manage and develop Kentmere and Meanwood Community Centres as inclusive, safe, and welcoming spaces that empower local organisations to deliver services and programmes supporting community development and wellbeing. These centres have remained vital assets to the local area, providing affordable, supportive bases for a wide range of community and third sector organisations.

Our centres have been open and accessible to everyone, and our team has continued to review programmes and services to ensure they remain relevant and responsive to the evolving needs of the communities we serve. We are proud that both Kentmere and Meanwood Community Centres continue to be regarded as integral parts of their local communities.

Permanent tenants at Kentmere Community Centre include LS14 Trust – a local community development organisation that runs a range of activities and events at the centre for local children and families; Seacroft Friends and Neighbours – a charitable organisation that runs lunch clubs and activities at the centre for older people in the area; Seacroft and Manston Cluster – a partnership of local schools and services supporting children and families; and a new tenant, Turning Point – an alternative education provision for local pupils. The centre has also continued to hire out rooms for regular weekly bookings, including a pay-what-you-can youth theatre group; an inclusive LGBTQIA+ youth group; a free weekly dance class for young people living in East Leeds; a subsidised Zumba class for adults; and a weekly church group.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance continued

At Meanwood Community Centre, LCS has continued to host a wide range of community-focused groups and services. Permanent tenants include Stitch-Up CIC, a modern craft and textile school delivering skills-based training and workshops; a local food pantry run by InterACT Church and Community Partnership, helping to relieve food poverty and reduce food waste; and Meanwood Valley Pre-School and Family Hub, which received an 'Outstanding' Ofsted rating when inspected this year. We have also continued to rent space at the centre to regular weekly groups and local partners, including the Royal Voluntary Service, who facilitate a range of subsidised groups for people aged 55 and over; a variety of health and wellbeing classes, including yoga, tai chi, somatics and Zumba; a weekly Pay-What-You-Can Youth Theatre; and various music ensembles, including steel pans classes, a successful community big band, and a popular sensory music group for babies, toddlers, and pre-schoolers.

LCS has also continued to support the development of Nowell Mount Community Centre throughout the year, working alongside the Nowell Mount Community Group and Steering Team. This support helped to establish a varied and well-used programme of activities, and the centre has grown into a valued community asset. In Quarter 4, we formally handed back responsibility for the centre to Leeds City Council.

LCS continues to work closely with third sector and community partners to strengthen local networks of support. In Seacroft, we have remained active contributors to the We Are Seacroft partnership – a collaboration of community and faith-based organisations working together to create meaningful social change and a safer, more connected community. A similar approach has continued in Meanwood, where we work closely with the local Community Anchor Network, led by InterACT, to improve services and outcomes for the local community.

Throughout the year, our centres have also served as Welcome Spaces during the winter months, providing warmth, safety, and connection for those facing financial hardship. We also led school uniform exchanges in both Meanwood and Seacroft, and continued to support the Healthy Holidays initiative, ensuring that young people had access to nutritious meals and engaging activities during school breaks.

A key achievement this year has been securing a VCSE Energy Efficiency Grant from Groundwork UK to carry out much-needed energy improvements at Meanwood Community Centre. In January 2025, works were completed to replace the old boiler, install low-surface temperature radiators in the pre-school, and upgrade outdated fluorescent lighting to energy-efficient LED alternatives. These upgrades are expected to help reduce consumption and lower running costs. Further improvements are planned for FY25–26, including the installation of solar panels.

Despite these positive steps, the organisation has continued to be significantly impacted by the steep rise in energy costs. Sustained high utility prices remain a serious financial pressure, increasing the cost of operating our centres and placing strain on our resources. This highlights the importance of ongoing investment in energy efficiency. In addition to this, both buildings are older properties, which not only lack modern energy-saving features but also require ongoing repairs and maintenance, placing an additional strain on our operational costs.

At the end of March 2025, our longstanding Development and Operations Manager left the organisation to take up a new role. Having been with LCS since its formation, their departure marked a significant transition. A handover plan was implemented, with key responsibilities redistributed among Trustees and the remaining staff team (two part-time permanent staff and one sessional worker). Trustees have continued to meet regularly to oversee this transition and plan the next steps for the organisation's future.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net income for the year was £21,410, including net income of £21,410 on unrestricted funds and net income of £nil on restricted funds after transfers.

Reserves policy

Policy Statement

Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Trustees should be able to justify the holding of income as reserves. A reserves policy explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves.

For the purpose of this policy the term reserves is applied to that part of Leeds Community Spaces income that is freely available for its general purposes.

Reserves are the resources that Leeds Community Spaces has available to spend on anything that is right for the organisation once it has met its commitments and covered its other planned expenses. This definition excludes underspent funds from restricted grants I.E where a funder has specified what the money must be spent on and Trustees do not have the power to spend the money on anything else.

Reserves should therefore generally only include unrestricted funds and this is money that can be spent on anything that furthers the objectives of LCS

Any organisation which enters commitments through the agreement to deliver services, the employment of staff, the rental of premises, the purchases of goods or services etc - must ensure that it has sufficient resources. Even when an organisation operates in the most stable of environments where future income streams and expenditure requirements can be identified there will remain an element of uncertainty as to the absolute timing for each individual transaction and also the possibility that unforeseen expenses or liabilities will merge. Against this background it is considered good practice for Leeds Community Spaces to seek to build some financial reserves which will allow us to meet future commitments to unforeseen expenses without a negative impact on their ability .

Reserves Target

Free reserves should total three months of total organisational operating costs based on the next budget year. This should be regularly reviewed to ensure that it meets the organisation's changing needs and circumstances.

The charity's free reserves, excluding fixed assets, at the year end were £525.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 10/09/2025

Howard Bradley (Trustee)

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

11/09/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Community Spaces
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	-	35,329	35,329	47,026
Rental income		128,137	-	128,137	97,161
Other sales and fees		35,225	-	35,225	14,468
Total income		<u>163,362</u>	<u>35,329</u>	<u>198,691</u>	<u>158,655</u>
Expenditure on:					
Salaries NI and pensions	(3)	68,045	-	68,045	68,082
Staff travel expenses		14	-	14	391
Payroll charges		732	-	732	695
Utilities		34,851	1,350	36,201	32,535
Rates		786	-	786	780
Telephone and internet		2,036	-	2,036	1,048
Postage and stationery		526	-	526	221
Waste and recycling		5,979	-	5,979	6,006
Insurance		4,769	-	4,769	4,639
Repairs and maintenance		11,322	9,559	20,881	22,557
Food and refreshments		1,640	-	1,640	465
Cleaning and sundries		19,039	-	19,039	17,337
Legal, professional, licences and subs		1,002	-	1,002	555
Equipment and materials		2,946	-	2,946	4,686
Computer consumables and software		880	-	880	1,683
Independent examination		732	-	732	693
Depreciation		9,722	-	9,722	4,962
Bank charges		203	-	203	198
Advertising and publicity		-	-	-	133
Room and venue hire		-	-	-	600
Grants and donations to other organisations		-	-	-	2,496
Bad debts		1,148	-	1,148	-
Total expenditure		<u>166,372</u>	<u>10,909</u>	<u>177,281</u>	<u>170,762</u>
Net income / (expenditure)		<u>(3,010)</u>	<u>24,420</u>	<u>21,410</u>	<u>(12,107)</u>
Transfers between funds	(4)	<u>24,420</u>	<u>(24,420)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>21,410</u>	<u>-</u>	<u>21,410</u>	<u>(12,107)</u>
Fund balances brought forward		<u>7,889</u>	<u>15,698</u>	<u>23,587</u>	<u>35,694</u>
Fund balances carried forward	(4)	<u>29,299</u>	<u>15,698</u>	<u>44,997</u>	<u>23,587</u>

All incoming resources and resources expended derive from continuing activities.

Leeds Community Spaces
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	28,774	-	28,774	13,400
Total fixed assets	<u>28,774</u>	<u>-</u>	<u>28,774</u>	<u>13,400</u>
Current assets				
Debtors and prepayments (6)	9,356	-	9,356	11,752
Cash at bank and in hand (7)	(2,862)	15,698	12,836	7,820
Total current assets	<u>6,494</u>	<u>15,698</u>	<u>22,192</u>	<u>19,572</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (8)	5,969	-	5,969	9,385
Total current liabilities	<u>5,969</u>	<u>-</u>	<u>5,969</u>	<u>9,385</u>
Net current assets / (liabilities)	<u>525</u>	<u>15,698</u>	<u>16,223</u>	<u>10,187</u>
Net assets	<u>29,299</u>	<u>15,698</u>	<u>44,997</u>	<u>23,587</u>
Funds				
Unrestricted funds	29,299	-	29,299	7,889
Restricted funds	-	15,698	15,698	15,698
Total funds	<u>29,299</u>	<u>15,698</u>	<u>44,997</u>	<u>23,587</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 10/09/2025

Howard Bradley (Trustee)

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 4 years

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.

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Groundwork UK	-	32,532	32,532	-
LCC Community Committees	-	1,447	1,447	5,200
LS14 Trust	-	650	650	1,400
OPAL	-	700	700	-
Leeds City Council (LCC)	-	-	-	12,700
Moor Allerton Elderly Care	-	-	-	3,915
Other LCC grant funding	-	-	-	23,095
Zero Waste Leeds	-	-	-	716
	<u>-</u>	<u>35,329</u>	<u>35,329</u>	<u>47,026</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	66,462	66,800
Social security costs	5,196	4,808
Employment allowance	(5,000)	(4,808)
Pensions	1,387	1,282
	<u>68,045</u>	<u>68,082</u>

The average number of employees during the year was 4, being an average of 2.6 full time equivalent (2024: 3.8, 3 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	1,387	1,282
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCC Meanwood doors	15,000	-	-	-	15,000
LCC MICE	50	-	-	-	50
LCC MICE	648	-	-	-	648
LCC HAP	-	1,400	1,400	-	-
LCC MICE	-	47	47	-	-
Groundwork UK	-	32,532	8,112	(24,420)	-
LS14 Trust	-	650	650	-	-
OPAL	-	700	700	-	-
	<u>15,698</u>	<u>35,329</u>	<u>10,909</u>	<u>(24,420)</u>	<u>15,698</u>

Fund name	Purpose of restriction
LCC Meanwood doors	Towards the cost of replacement doors at Meanwood.
LCC MICE	Towards a new noticeboard.
LCC MICE	Towards room bookings for public meetings.
LCC HAP	HAP Funding from Outer East Housing Advisory Panel towards your safety improvements.

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds continued

Fund name	Purpose of restriction
LCC MICE	From Killingbeck and Seacroft Ward Councillors to fund three new driveway mirrors at Kentmere.
Groundwork UK	For VCSE Energy Efficiency Scheme funding for building upgrades at Meanwood. The transfer relates to fixed asset purchases for the general purposes of the charity.
LS14 Trust	Welcome spaces grant for Kentmere.
OPAL	Welcome spaces grant for Meanwood.

5 Tangible assets

	Computers and IT	Fixtures, fittings and equipment	Total
Cost	£	£	£
At 1 April 2024	759	23,869	24,628
Additions	-	25,096	25,096
At 31 March 2025	<u>759</u>	<u>48,965</u>	<u>49,724</u>
Depreciation			
At 1 April 2024	670	10,558	11,228
Charge for year	89	9,633	9,722
At 31 March 2025	<u>759</u>	<u>20,191</u>	<u>20,950</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>28,774</u>	<u>28,774</u>
At 31 March 2024	<u>89</u>	<u>13,311</u>	<u>13,400</u>

6 Debtors and prepayments

	2025	2024
	£	£
Debtors	8,015	10,036
Prepayments	1,341	1,716
	<u>9,356</u>	<u>11,752</u>

7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	12,836	7,820
Cash in hand	-	-
	<u>12,836</u>	<u>7,820</u>

8 Creditors and accruals

	2025	2024
	£	£
Accruals	5,917	9,385
Other creditors	52	-
	<u>5,969</u>	<u>9,385</u>

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2025

9 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.

10 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Nowell Mount Community Centre	15,148	9,961	2,859	(22,250)	-
	<u>15,148</u>	<u>9,961</u>	<u>2,859</u>	<u>(22,250)</u>	<u>-</u>

Fund name

Nowell Mount Community Centre

Additional information

The charity has been holding funds for the Nowell Mount Community Centre but at the year end responsibility was transferred to Nowell Mount. The charity has been able to retain the balance of £22,250 and this has been transferred as income to the charity.

Leeds Community Spaces

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

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	-	12,700	35,329	34,326	35,329	47,026
Rental income	128,137	97,161	-	-	128,137	97,161
Other sales and fees	35,225	14,468	-	-	35,225	14,468
Total income	163,362	124,329	35,329	34,326	198,691	158,655
Expenditure						
Salaries NI and pensions	68,045	62,882	-	5,200	68,045	68,082
Staff travel expenses	14	391	-	-	14	391
Payroll charges	732	695	-	-	732	695
Utilities	34,851	27,220	1,350	5,315	36,201	32,535
Rates	786	780	-	-	786	780
Telephone and internet	2,036	1,048	-	-	2,036	1,048
Postage and stationery	526	221	-	-	526	221
Waste and recycling	5,979	6,006	-	-	5,979	6,006
Insurance	4,769	4,639	-	-	4,769	4,639
Repairs and maintenance	11,322	2,257	9,559	20,300	20,881	22,557
Food and refreshments	1,640	465	-	-	1,640	465
Cleaning and sundries	19,039	17,337	-	-	19,039	17,337
Legal, professional, licences and subs	1,002	555	-	-	1,002	555
Equipment and materials	2,946	3,720	-	966	2,946	4,686
Computer consumables and software	880	1,683	-	-	880	1,683
Independent examination	732	693	-	-	732	693
Depreciation	9,722	4,962	-	-	9,722	4,962
Bank charges	203	198	-	-	203	198
Advertising and publicity	-	133	-	-	-	133
Room and venue hire	-	410	-	190	-	600
Grants and donations paid	-	2,496	-	-	-	2,496
Bad debts	1,148	-	-	-	1,148	-
Total expenditure	166,372	138,791	10,909	31,971	177,281	170,762
Net income / (expenditure)	(3,010)	(14,462)	24,420	2,355	21,410	(12,107)
Transfers between funds	24,420	5,957	(24,420)	(5,957)	-	-
Net movement in funds	21,410	(8,505)	-	(3,602)	21,410	(12,107)
Fund balances brought forward	7,889	16,394	15,698	19,300	23,587	35,694
Fund balances carried forward	29,299	7,889	15,698	15,698	44,997	23,587

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Simon Bostrom FCIE

11/09/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

LEEDS COMMUNITY SPACES

England & Wales - Charity number 1194561

Accounts

Leeds Community Spaces

Charity number 1194561

A company limited by guarantee number 11208552

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



Leeds Community Spaces

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Community Spaces

Trustees' report for the year ended 31 March 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
Mark Southwell Howard Bradley William Graham John Riley		Resigned 22 July 2024
Charity number	1194561	Registered in England and Wales
Company number	11208552	Registered in England and Wales
Registered and principal address	Bankers	
Kentmere Community Centre Kentmere Avenue Leeds LS14 1BW	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB	

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 company limited by guarantee and was formed on 15 February 2018. It is governed by a memorandum and articles of association as amended by special resolutions dated 10 December 2019, 8 October 2020 and 19 May 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Leeds Community Spaces

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

Objectives and activities

The charity's objects

To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

To promote the voluntary sector for the public benefit in Leeds in particular by:

Building the capacity of charitable and voluntary organisations operating within Leeds and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

Promoting, organising and facilitating co-operation and partnership working between charitable and voluntary organisations and statutory and other relevant bodies within Leeds.

The charity's main activities

Leeds Community Spaces(LCS) have asset transferred Kentmere Community Centre and Meanwood Community centre from Leeds City Council in November 2018 and run and develop these to enable services and programs to be run from them for the benefit of the local community.

In May 2022 Leeds Community Spaces finally received confirmation of its charitable status from the Charity Commission after working on this with solicitors and the commission since 2018.

Leeds Community Spaces also offer support and consultancy work to other community organisations running community spaces.

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 and in particular to benefit the residents of Leeds by providing facilities that enable them to participate in services and programs that enable them to reach their full potential.

Achievements and performance

Leeds Community Spaces(LCS) has continued to run and develop Kentmere(in Seacroft) and Meanwood Community centre to be inclusive, safe and community focused buildings in Leeds that enable organisations to deliver services and programs that support the local communities to grow and develop. The buildings also contribute to community and third sector organisations having affordable and supportive permanent bases. These organisations include a pre-school, boxing gym, craft organisation, charity that works with people with disabilities to live independently, older people's charities, school clusters and an inclusive music organisation. The buildings are fully inclusive and work to offer services for everyone from the community. A constant Review of programs and services ensures that what happens in the centres is relevant and what the community needs and we are proud of how the centres continue to be seen as part of the communities they are in. Since taking over the centres they have seen an increase in use of over 300% and receive feedback that they are safe and welcoming spaces for people using them.

LCS works closely with the other third sector and community partners of the locations they are in to help ensure the areas are providing everything that is needed for the community.

WE ARE SEACROFT This network grew out of wanting to be a well-connected community that recognises its power to create social change and sustain a safer environment for everyone. In responding to local, and global, challenges, as a collective it was recognised that the power of collaboration and a community who were able to look out for each other and look after each other. It was recognised that we had the skills and resources to make real change between us and We are Seacroft are committed to working closely together, long term.

Leeds Community Spaces

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

Achievements and performance continued

Many of the people involved have lived and worked in Seacroft for a long time, but came together in new ways. The lead organisations that helped to initiate this conversation include LS14 Trust, Fall Into Place Theatre, Seacroft Community on Top, Kentmere Community Centre(LCS), Seacroft Churches, Chapel FM Arts Centre, Seacroft Friends and Neighbours, Seacroft and Manston Cluster and Climate Action Seacroft. LCS are part of this group representing Kentmere Community Centre and making sure they contribute skills, space and knowledge as well as taking on tasks that help and support the community of Seacroft reach its full potential.

MY MEANWOOD. Similar to We are Seacroft we are working in a similar way in Meanwood to ensure that the local area has opportunities, services and programs that benefit everyone. As well as Meanwood Community Centre(LCS), the local organisations involved include Interact, Meanwood Valley Farm, Bravewords, Stitch Up, Meanwood Valley Partnership and Royal Voluntary Service.

In 2023-2024 Leeds Community Spaces has continued to support Nowell Mount Community Centre to help the Nowell Mount Community Group and steering team to develop the community centre as they have a new space secured from violence reduction money. The space has a varied timetable of activities and the centre is well used and seen as a space that the local community want to use and engage in. The work with Nowell Mount Community Group has included supporting them to re-establish them formally setting up, organising and educating the committee of their roles and responsibilities as well as supporting them in running and developing community groups.

All centres that LCS are involved in offered warm spaces over the winter months and they have also been involved in the community anchor program which offers support to people in need due to current financial challenges in the local community. Leeds Community Spaces have also led and run the school uniform exchanges in Meanwood and Seacroft. We continue to support healthy holidays and have this delivered in the building to ensure young people receive food during school holidays.

Leeds Community Spaces was successful in securing Jimbo's funding to support with changing the accessibility and entrance to Kentmere Community Centre. This money has been spent in FY 2023-2024 and the improvements to the centre have meant that the centre is safer, more inviting and more inclusive.

During 2023-2024 our 35 hour a week Maintenance and Organisation Support Worker stopped working for us and we used this opportunity to look at different ways of working including having maintenance completed by workers on a as and when needed basis. We also recruited a sessional worker who helps with weekend opening and closing of the centres. These ways of working have supported our cost savings and are proving an effective way of working. It has worked out that the core team each take responsibility for a centre and are seen as the main contact. This enables the development and operations manager to look at the development and operation and work over the two buildings.

Our energy contracts changed at the end of financial year 2023-2024 and the increase of the new tariffs has put a challenge onto us regarding the outgoings of the organisation. We have applied for funding to help support this and have reviewed all charges and bookings to make sure we have sufficient incomes to support this cost but it is our key challenge that we are working on.

During 2023-2024 we continue to work with our tenants and the organisations that deliver in the centre to support them in their work. We often receive feedback that due to our support and ways of working we make it easier for them to do the work they do.

We are proud of the centres and that we have created welcoming and inclusive spaces that people feel comfortable in coming into.

Leeds Community Spaces

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

Financial review

The net expenditure for the year was £12,107, including net expenditure of £8,505 on unrestricted funds and net expenditure of £3,602 on restricted funds after transfers.

Reserves policy

Policy Statement

Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Trustees should be able to justify the holding of income as reserves. A reserves policy explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves.

For the purpose of this policy the term reserves is applied to that part of Leeds Community Spaces income that is freely available for its general purposes.

Reserves are the resources that Leeds Community Spaces has available to spend on anything that is right for the organisation once it has met its commitments and covered its other planned expenses. This definition excludes underspent funds from restricted grants I.E where a funder has specified what the money must be spent on and Trustees do not have the power to spend the money on anything else.

Reserves should therefore generally only include unrestricted funds and this is money that can be spent on anything that furthers the objectives of LCS

Any organisation which enters commitments through the agreement to deliver services, the employment of staff, the rental of premises, the purchases of goods or services etc - must ensure that it has sufficient resources. Even when an organisation operates in the most stable of environments where future income streams and expenditure requirements can be identified there will remain an element of uncertainty as to the absolute timing for each individual transaction and also the possibility that unforeseen expenses or liabilities will merge. Against this background it is considered good practice for Leeds Community Spaces to seek to build some financial reserves which will allow us to meet future commitments to unforeseen expenses without a negative impact on their ability .

Reserves Target

Free reserves should total three months of total organisational operating costs based on the next budget year. This should be regularly reviewed to ensure that it meets the organisation's changing needs and circumstances.

The charity ended the year with net current liabilities of £5,511.

During the year, the charity faced a considerable increase in utilities costs and a reduction in grant income. These are the main causes for the deficit in unrestricted funds over the year.

We have since been successful in securing grant funding to improve the energy efficiency in Meanwood by swapping the boiler, changing the lighting to LED and improving some of the other energy infrastructure. We are also applying for another grant for Kentmere to complete the same work, Reducing the energy costs will have a major impact on our overall outgoings and will improve our bottom line.

Leeds Community Spaces

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 19/12/2024

Howard Bradley (Trustee)

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

19/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Community Spaces
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	12,700	34,326	47,026	61,265
Rental income		97,161	-	97,161	79,852
Other sales and fees		14,468	-	14,468	14,815
Total income		124,329	34,326	158,655	155,932
Expenditure on:					
Salaries NI and pensions	(3)	62,882	5,200	68,082	65,149
Staff travel expenses		391	-	391	802
Staff and volunteer training		-	-	-	24
Payroll charges		695	-	695	639
Utilities		27,220	5,315	32,535	18,439
Rates		780	-	780	1,485
Telephone and internet		1,048	-	1,048	1,748
Postage and stationery		221	-	221	564
Waste and recycling		6,006	-	6,006	6,147
Insurance		4,639	-	4,639	3,033
Repairs and maintenance		2,257	20,300	22,557	14,700
Food and refreshments		465	-	465	2,154
Cleaning and sundries		17,337	-	17,337	16,626
Legal and professional		555	-	555	839
Equipment and materials		3,720	966	4,686	785
Computer consumables and software		1,683	-	1,683	701
Independent examination		693	-	693	693
Depreciation		4,962	-	4,962	2,290
Bank charges		198	-	198	26
Other payments		-	-	-	1,800
Advertising and publicity		133	-	133	-
Room and venue hire		410	190	600	-
Grants and donations to other organisations		2,496	-	2,496	-
Total expenditure		138,791	31,971	170,762	138,644
Net income / (expenditure)		(14,462)	2,355	(12,107)	17,288
Transfers between funds		5,957	(5,957)	-	-
Net movement in funds		(8,505)	(3,602)	(12,107)	17,288
Fund balances brought forward		16,394	19,300	35,694	18,406
Fund balances carried forward	(4)	7,889	15,698	23,587	35,694

All incoming resources and resources expended derive from continuing activities.

Leeds Community Spaces
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 13,400	-	13,400	4,993
Total fixed assets	<u>13,400</u>	<u>-</u>	<u>13,400</u>	<u>4,993</u>
Current assets				
Debtors and prepayments	(6) 11,752	-	11,752	9,071
Cash at bank and in hand	(7) (7,878)	15,698	7,820	24,738
Total current assets	<u>3,874</u>	<u>15,698</u>	<u>19,572</u>	<u>33,809</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 9,385	-	9,385	3,108
Total current liabilities	<u>9,385</u>	<u>-</u>	<u>9,385</u>	<u>3,108</u>
Net current assets / (liabilities)	<u>(5,511)</u>	<u>15,698</u>	<u>10,187</u>	<u>30,701</u>
Net assets	<u>7,889</u>	<u>15,698</u>	<u>23,587</u>	<u>35,694</u>
Funds				
Unrestricted funds	7,889	-	7,889	16,394
Restricted funds	-	15,698	15,698	19,300
Total funds	<u>7,889</u>	<u>15,698</u>	<u>23,587</u>	<u>35,694</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 19/12/2024

Howard Bradley (Trustee)

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 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.

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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 4 years

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.

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
LCC Community Committees	-	5,200	5,200	10,400
Leeds City Council (LCC)	12,700	-	12,700	21,165
LS14 Trust	-	1,400	1,400	-
Moor Allerton Elderly Care	-	3,915	3,915	-
Other LCC grant funding	-	23,095	23,095	400
Zero Waste Leeds	-	716	716	-
Leeds Community Foundation (Jimbo's)	-	-	-	19,300
Voluntary Action Leeds	-	-	-	2,000
Power to Change	-	-	-	8,000
	<u>12,700</u>	<u>34,326</u>	<u>47,026</u>	<u>61,265</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	66,800	64,332
Social security costs	4,808	4,730
Employment allowance	(4,808)	(4,730)
Pensions	1,282	817
	<u>68,082</u>	<u>65,149</u>

The average number of employees during the year was 3.8, being an average of 3 full time equivalent (2023: 3.8, 2.8 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	1,282	817
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCC Container	-	5,957	-	(5,957)	-
LCC MICE 1	-	700	700	-	-
LCC Small grants	-	300	300	-	-
LCC Meanwood doors	-	15,000	-	-	15,000
LCC MICE 2	-	100	100	-	-
LCC MICE 3	-	250	250	-	-
LCC MICE 4	-	50	50	-	-
LCC MICE 5	-	40	40	-	-
LCC MICE 6	-	50	-	-	50
LCC MICE 7	-	648	-	-	648
LS14 Trust	-	1,400	1,400	-	-
Moor Allerton Elderly Care	-	3,915	3,915	-	-
Zero Waste Leeds	-	306	306	-	-
Zero Waste Leeds	-	410	410	-	-
LCC	-	5,200	5,200	-	-
Jimbo's Fund	19,300	-	19,300	-	-
	<u>19,300</u>	<u>34,326</u>	<u>31,971</u>	<u>(5,957)</u>	<u>15,698</u>

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds continued

Fund name	Purpose of restriction
LCC Container	Towards the cost of a shipping container. The transfer relates to the container purchase being capitalised and for the general purposes of the charity.
LCC MICE 1	Towards drainage repairs at Kentmere.
LCC Small grants	Towards drainage repairs at Kentmere.
LCC Meanwood doors	Towards the cost of replacement doors at Meanwood.
LCC MICE 2	Towards the cost of a free uniform exchange event.
LCC MICE 3	Towards the cost of storage boxes for uniform exchange.
LCC MICE 4	Towards the rental of the centre for community and Police meetings.
LCC MICE 5	Towards room bookings for public meetings.
LCC MICE 6	Towards a new noticeboard.
LCC MICE 7	Towards a new noticeboard.
LS14 Trust	Welcome spaces funding towards keeping the centre warm for users.
Moor Allerton Elderly Care	Health inequalities community grants funding - Central Local Care Partnership.
Zero Waste Leeds	Towards school uniform storage containers at Kentmere.
Zero Waste Leeds	Towards school uniform storage containers at Nowells.
LCC	Towards Support at Nowells until July 2023.
Jimbo's Fund	To replace doors and improve the access of the Kentmere Community Centre with a focus on making the building more accessible for local people.

5 Tangible assets

	Computers and IT	Fixtures and fittings	Total
Cost	£	£	£
At 1 April 2023	759	10,500	11,259
Additions	-	13,369	13,369
At 31 March 2024	<u>759</u>	<u>23,869</u>	<u>24,628</u>
Depreciation			
At 1 April 2023	482	5,784	6,266
Charge for year	188	4,774	4,962
At 31 March 2024	<u>670</u>	<u>10,558</u>	<u>11,228</u>
Net book value			
At 31 March 2024	<u>89</u>	<u>13,311</u>	<u>13,400</u>
At 31 March 2023	<u>277</u>	<u>4,716</u>	<u>4,993</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	10,036	9,071
Prepayments	1,716	
	<u>11,752</u>	<u>9,071</u>

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2024

7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	7,820	24,738
Cash in hand	-	-
	<u>7,820</u>	<u>24,738</u>

8 Creditors and accruals	2024	2023
	£	£
Accruals	9,385	3,108
	<u>9,385</u>	<u>3,108</u>

9 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.

10 Funds held as agent	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Nowell Mount Community Cent	9,403	15,181	2,503	(6,933)	15,148
	<u>9,403</u>	<u>15,181</u>	<u>2,503</u>	<u>(6,933)</u>	<u>15,148</u>

Fund name

Nowell Mount Community Centre

Additional information

We are holding some money for Nowell Mount Community Centre for the payments of services by groups using the centre space. This balance has been excluded from the charity's accounts.

Leeds Community Spaces

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

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	12,700	21,565	34,326	39,700	47,026	61,265
Rental income	97,161	79,852	-	-	97,161	79,852
Other sales and fees	14,468	14,815	-	-	14,468	14,815
Total income	124,329	116,232	34,326	39,700	158,655	155,932
Expenditure						
Salaries NI and pensions	62,882	46,749	5,200	18,400	68,082	65,149
Staff travel expenses	391	802	-	-	391	802
Staff and volunteer training	-	24	-	-	-	24
Payroll charges	695	639	-	-	695	639
Utilities	27,220	16,439	5,315	2,000	32,535	18,439
Rates	780	1,485	-	-	780	1,485
Telephone and internet	1,048	1,748	-	-	1,048	1,748
Postage and stationery	221	564	-	-	221	564
Waste and recycling	6,006	6,147	-	-	6,006	6,147
Insurance	4,639	3,033	-	-	4,639	3,033
Repairs and maintenance	2,257	14,700	20,300	-	22,557	14,700
Food and refreshments	465	2,154	-	-	465	2,154
Cleaning and sundries	17,337	16,626	-	-	17,337	16,626
Legal and professional	555	839	-	-	555	839
Equipment and materials	3,720	785	966	-	4,686	785
Computer consumables and software	1,683	701	-	-	1,683	701
Independent examination	693	693	-	-	693	693
Depreciation	4,962	2,290	-	-	4,962	2,290
Bank charges	198	26	-	-	198	26
Other payments	-	1,800	-	-	-	1,800
Advertising and publicity	133	-	-	-	133	-
Room and venue hire	410	-	190	-	600	-
Grants and donations paid	2,496	-	-	-	2,496	-
Total expenditure	138,791	118,244	31,971	20,400	170,762	138,644
Net income / (expenditure)	(14,462)	(2,012)	2,355	19,300	(12,107)	17,288
Transfers between funds	5,957	-	(5,957)	-	-	-
Fund balances brought forward	16,394	18,406	19,300	-	35,694	18,406
Fund balances carried forward	7,889	16,394	15,698	19,300	23,587	35,694

LEEDS COMMUNITY SPACES

England & Wales - Charity number 1194561

Accounts

Leeds Community Spaces

Charity number 1194561

A company limited by guarantee number 11208552

Annual Report and Financial Statements for the year ended 31 March 2023



West Yorkshire Community Accounting Service

Leeds Community Spaces

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Community Spaces

Trustees' report for the year ended 31 March 2023

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
Mark Southwell	Chair	
Howard Bradley		
William Graham		
John Riley		
Charity number	1194561	Registered in England and Wales
Company number	11208552	Registered in England and Wales
Registered and principal address	Bankers	
Kentmere Community Centre	Unity Trust Bank plc	
Kentmere Avenue	Four Brindleyplace	
Leeds	Birmingham	
LS14 1BW	B1 2JB	

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 company limited by guarantee and was formed on 15 February 2018. It is governed by a memorandum and articles of association as amended by special resolutions dated 10 December 2019, 8 October 2020 and 19 May 2021. The liability of the members in the event of the company

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

To promote the voluntary sector for the public benefit in Leeds in particular by:

Building the capacity of charitable and voluntary organisations operating within Leeds and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

Promoting, organising and facilitating co-operation and partnership working between charitable and voluntary organisations and statutory and other relevant bodies within Leeds.

The charity's main activities

Leeds Community Spaces(LCS) have asset transferred Kentmere Community Centre and Meanwood Community centre from Leeds City Council in November 2018 and run and develop these to enable services and programs to be run from them for the benefit of the local community.

In May 2022 Leeds Community Spaces finally received confirmation of its charitable status from the Charity Commission after working on this with solicitors and the commission since 2018.

Leeds Community Spaces also offer support and consultancy work to other community organisations running community spaces.

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 and in particular to benefit the residents of Leeds by providing facilities that enable them to participate in services and programs that enable them to reach their full potential.

Achievements and performance

Leeds Community Spaces(LCS) has continued to run and develop Kentmere(in Seacroft) and Meanwood Community centre to be inclusive, safe and community focused buildings in Leeds that enable organisations to deliver services and programs that support the local communities to grow and develop. The buildings also contribute to community and third sector organisations having affordable and supportive permanent bases. These organisations include a pre-school, boxing gym, craft organisation, charity that works with people with disabilities to live independently, older people's charities, school clusters and an inclusive music organisation. The buildings are fully inclusive and work to offer services for everyone from the community. A constant Review of programs and services ensures that what happens in the centres is relevant and what the community needs and we are proud of how the centres continue to be seen as part of the communities they are in. Since taking over the centres they have seen an increase in use of over 300% and receive feedback that they are safe and welcoming spaces for people using them.

LCS works closely with the other third sector and community partners of the communities they are in to help ensure the areas are providing everything that is needed for the community.

WE ARE SEACROFT This network grew out of wanting to be a well-connected community that recognises its power to create social change and sustain a safer environment for everyone. In responding to local, and global, challenges, as a collective it was recognised that the power of collaboration and a community who were able to look out for each other and look after each other. It was recognised that we had the skills and resources to make real change between us and We are Seacroft are committed to working closely together, long term.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

Many of the people involved have lived and worked in Seacroft for a long time, but came together in new ways. The lead organisations that helped to initiate this conversation include LS14 Trust, Fall Into Place Theatre, Seacroft Community on Top, Kentmere Community Centre, Seacroft Churches, Chapel FM Arts Centre, Seacroft Friends and Neighbours, Seacroft and Manston Cluster and Climate Action Seacroft. LCS are part of this group representing Kentmere Community Centre and making sure they contribute skills, space and knowledge as well as taking on tasks that help and support the community of Seacroft reach its full potential.

In Meanwood we are working in a similar way to ensure that the local area has opportunities, services and programs that benefit everyone. The local organisations involved include Interact, Meanwood Valley Farm, Bravewords, Stitch Up, Meanwood Valley Partnership and Royal Voluntary Service.

In 2022-2023 Leeds Community Spaces has continued to support Nowell Mount Community Centre to help the Nowell Mount Community Group and steering team to develop the community centre as they have a new space secured from violence reduction money. The space has a varied timetable of activities and the centre is well used and seen as a space that the local community want to use and engage in. The work with Nowell Mount Community Group has included supporting them to reestablish them formally setting up, organising and educating the committee of their roles and responsibilities as well as supporting them in running and developing community groups.

All centres that LCS are involved in offered warm spaces over the winter months and they have also been involved in the community anchor program which offers support to people in need due to current financial challenges in the local community.

The Development and Operations Manager was successful in being accepted on a Power to Change development program focusing on Leadership and development called leading the way which focuses on the individual and the organisation.

As part of the course they secured a £8000 grant to support them in being able to attend and the organisation not being affected. There was also money for consultancy work which has been used to work on social impact and the organisation mission to support trustee recruitment.

Leeds Community Spaces was successful in securing Jimbo's funding to support with changing the accessibility and entrance to Kentmere Community Centre. This money will be spent in FY 2023-2024 and the improvements to the centre will make a difference to everyone using the space and building.

During 2022-2023 LCS jointly employed a hospitality and administrator on a 12 hour contract who supports LCS and Fall into Place who are tenants at Kentmere Community Centre. A volunteer also started supporting LCS during the year who also supports hospitality and administration. More work from the LCS team was completed for other third sector organisations for tasks such as administration and handyman work. Working in this way supports organisations to get tasks completed without the need for taking on another member of staff and provides more hours for the team.

Financial review

The net income for the year was £17,288, including net expenditure of £2,012 on unrestricted funds and net income of £19,300 on restricted funds after transfers.

Reserves policy

Policy Statement

Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Trustees should be able to justify the holding of income as reserves. A reserves policy explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves.

For the purpose of this policy the term reserves is applied to that part of Leeds Community Spaces income that is freely available for its general purposes.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2023

Reserves policy continued

Reserves are the resources that Leeds Community Spaces has available to spend on anything that is right for the organisation once it has met its commitments and covered its other planned expenses. This definition excludes underspent funds from restricted grants I.E where a funder has specified what the money must be spent on and Trustees do not have the power to spend the money on anything else.

Reserves should therefore generally only include unrestricted funds and this is money that can be spent on anything that furthers the objectives of LCS

Any organisation which enters commitments through the agreement to deliver services, the employment of staff, the rental of premises, the purchases of goods or services etc - must ensure that it has sufficient resources. Even when an organisation operates in the most stable of environments where future income streams and expenditure requirements can be identified there will remain an element of uncertainty as to the absolute timing for each individual transaction and also the possibility that unforeseen expenses or liabilities will merge. Against this background it is considered good practice for Leeds Community Spaces to seek to build some financial reserves which will allow us to meet future commitments to unforeseen expenses without a negative impact on their ability .

Reserves Target

Free reserves should total three months of total organisational operating costs based on the next budget year. This should be regularly reviewed to ensure that it meets the organisation's changing needs and circumstances.

The charity's free reserves, excluding fixed assets, at the year end were £11,401.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 07/09/2023

Howard Bradley (Trustee)

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

11/09/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Community Spaces
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	21,565	39,700	61,265	29,647
Rental income		79,852	-	79,852	76,180
Other income		14,815	-	14,815	13,323
Total income		<u>116,232</u>	<u>39,700</u>	<u>155,932</u>	<u>119,150</u>
Expenditure on:					
Salaries NI and pensions	(3)	46,749	18,400	65,149	60,765
Staff travel expenses		802	-	802	607
Staff and volunteer training		24	-	24	60
Payroll charges		639	-	639	429
Utilities		16,439	2,000	18,439	18,151
Rates		1,485	-	1,485	9,463
Telephone and internet		1,748	-	1,748	1,831
Postage and stationery		564	-	564	443
Advertising and publicity		-	-	-	128
Waste and recycling		6,147	-	6,147	5,260
Insurance		3,033	-	3,033	3,532
Repairs and maintenance		14,700	-	14,700	25,750
Food and refreshments		2,154	-	2,154	2,292
Cleaning and sundries		16,626	-	16,626	14,341
Legal and professional		839	-	839	2,072
Tools and equipment		785	-	785	927
Computer consumables and software		701	-	701	473
Independent examination		693	-	693	660
Depreciation		2,290	-	2,290	1,974
Bank charges		26	-	26	132
PPE and work wear		-	-	-	189
Other payments		1,800	-	1,800	-
Total expenditure		<u>118,244</u>	<u>20,400</u>	<u>138,644</u>	<u>149,479</u>
Net income / (expenditure)		<u>(2,012)</u>	<u>19,300</u>	<u>17,288</u>	<u>(30,329)</u>
Fund balances brought forward		<u>18,406</u>	<u>-</u>	<u>18,406</u>	<u>48,735</u>
Fund balances carried forward	(4)	<u>16,394</u>	<u>19,300</u>	<u>35,694</u>	<u>18,406</u>

All incoming resources and resources expended derive from continuing activities.

Leeds Community Spaces
Balance sheet
as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	4,993	-	4,993	5,705
Total fixed assets		<u>4,993</u>	<u>-</u>	<u>4,993</u>	<u>5,705</u>
Current assets					
Debtors and prepayments	(6)	9,071	-	9,071	19,023
Cash at bank and in hand	(7)	5,438	19,300	24,738	8,160
Total current assets		<u>14,509</u>	<u>19,300</u>	<u>33,809</u>	<u>27,183</u>
Current liabilities: amounts falling due within one year					
Creditors and accruals	(8)	3,108	-	3,108	14,482
Total current liabilities		<u>3,108</u>	<u>-</u>	<u>3,108</u>	<u>14,482</u>
Net current assets / (liabilities)		<u>11,401</u>	<u>19,300</u>	<u>30,701</u>	<u>12,701</u>
Net assets		<u>16,394</u>	<u>19,300</u>	<u>35,694</u>	<u>18,406</u>
Funds					
Unrestricted funds		16,394	-	16,394	18,406
Restricted funds		-	19,300	19,300	-
Total funds		<u>16,394</u>	<u>19,300</u>	<u>35,694</u>	<u>18,406</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 07/09/2023

Howard Bradley (Trustee)

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 2023

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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 4 years

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

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.

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Leeds City Council (LCC)	21,165	-	21,165	29,647
LCC Community Committees	-	10,400	10,400	
Leeds City Council small grants	400	-	400	-
Leeds Community Foundation (Jimbo's)	-	19,300	19,300	-
Voluntary Action Leeds	-	2,000	2,000	-
Power to Change	-	8,000	8,000	-
	<u>21,565</u>	<u>39,700</u>	<u>61,265</u>	<u>29,647</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	64,332	59,211
Social security costs	4,730	4,717
Employment allowance	(4,730)	(4,000)
Pensions	817	837
	<u>65,149</u>	<u>60,765</u>

The average number of employees during the year was 3.8, being an average of 2.8 full time equivalent (2022: 2.8, 2.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	817	837
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
Jimbo's Fund	-	19,300	-	-	19,300
Power to Change	-	8,000	8,000	-	-
LCC Community Committees	-	10,400	10,400	-	-
Voluntary Action Leeds	-	2,000	2,000	-	-
	<u>-</u>	<u>39,700</u>	<u>20,400</u>	<u>-</u>	<u>19,300</u>

Fund name	Purpose of restriction
Jimbo's Fund	To replace doors and improve the access of the Kentmere Community Centre with a focus on making the building more accessible for local people.
Power to Change	To ensure the development and operation manager and the organisation are able to participate fully in the 'Leading the Way Partnership Programme'.
LCC Community Committees	Towards the development and establishment of the Nowell Mount Community Centre, engaging with the local community, establishing a management structure and developing a relevant activity offer.
Voluntary Action Leeds	Warm spaces funding to enable the centre to remain open and encourage people to come in to get support in the current energy crisis.

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Computers and IT	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	759	8,922	9,681
Additions	-	1,578	1,578
At 31 March 2023	<u>759</u>	<u>10,500</u>	<u>11,259</u>
Depreciation			
At 1 April 2022	292	3,684	3,976
Charge for year	190	2,100	2,290
At 31 March 2023	<u>482</u>	<u>5,784</u>	<u>6,266</u>
Net book value			
At 31 March 2023	<u>277</u>	<u>4,716</u>	<u>4,993</u>
At 31 March 2022	<u>467</u>	<u>5,238</u>	<u>5,705</u>
6 Debtors and prepayments		2023	2022
		£	£
Debtors		9,071	19,023
		<u>9,071</u>	<u>19,023</u>
7 Cash at bank and in hand		2023	2022
		£	£
Cash at bank		24,738	8,160
Cash in hand		-	-
		<u>24,738</u>	<u>8,160</u>
8 Creditors and accruals		2023	2022
		£	£
Creditors		-	-
Accruals		3,108	3,899
Deferred income (see note below for analysis)		-	10,583
		<u>3,108</u>	<u>14,482</u>
9 Deferred income		Deferred to next year	Released from last year
		£	£
Rent received in advance		-	1,726
Grant income		-	14,831
		<u>-</u>	<u>16,557</u>

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2023

10 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.

11 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Nowell Mount Community Centre	4,000	7,000	1,597	9,403
	<u>4,000</u>	<u>7,000</u>	<u>1,597</u>	<u>9,403</u>

Fund name

Nowell Mount Community Centre

Additional information

We are holding some money for Nowell Mount Community Centre for the payments of services by groups using the centre space. This balance has been excluded from the charity's accounts.

Leeds Community Spaces

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	21,565	29,647	39,700	-	61,265	29,647
Rental income	79,852	76,180	-	-	79,852	76,180
Other income	14,815	13,323	-	-	14,815	13,323
Total income	116,232	119,150	39,700	-	155,932	119,150
Expenditure						
Salaries NI and pensions	46,749	60,765	18,400	-	65,149	60,765
Staff travel expenses	802	607	-	-	802	607
Staff and volunteer training	24	60	-	-	24	60
Payroll charges	639	429	-	-	639	429
Utilities	16,439	18,151	2,000	-	18,439	18,151
Rates	1,485	9,463	-	-	1,485	9,463
Telephone and internet	1,748	1,831	-	-	1,748	1,831
Postage and stationery	564	443	-	-	564	443
Advertising and publicity	-	128	-	-	-	128
Waste and recycling	6,147	5,260	-	-	6,147	5,260
Insurance	3,033	3,532	-	-	3,033	3,532
Repairs and maintenance	14,700	25,750	-	-	14,700	25,750
Food and refreshments	2,154	2,292	-	-	2,154	2,292
Cleaning and sundries	16,626	14,341	-	-	16,626	14,341
Legal and professional	839	2,072	-	-	839	2,072
Tools and equipment	785	927	-	-	785	927
Computer consumables and software	701	473	-	-	701	473
Independent examination	693	660	-	-	693	660
Depreciation	2,290	1,974	-	-	2,290	1,974
Bank charges	26	132	-	-	26	132
PPE and work wear	-	189	-	-	-	189
Other payments	1,800	-	-	-	1,800	-
Total expenditure	118,244	149,479	20,400	-	138,644	149,479
Net income / (expenditure)	(2,012)	(30,329)	19,300	-	17,288	(30,329)
Fund balances brought forward	18,406	48,735	-	-	18,406	48,735
Fund balances carried forward	16,394	18,406	19,300	-	35,694	18,406

LEEDS COMMUNITY SPACES

England & Wales - Charity number 1194561

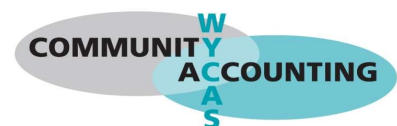
Accounts

Leeds Community Spaces

Charity number 1194561

A company limited by guarantee number 11208552

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Leeds Community Spaces

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Community Spaces

Trustees' report for the year ended 31 March 2022

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
Mark Southwell	Chair	
Howard Bradley		
William Graham		
John Riley		
Charity number	1194561	Registered in England and Wales
Company number	11208552	Registered in England and Wales
Registered and principal address	Bankers	
Kentmere Community Centre	Unity Trust Bank plc	
Kentmere Avenue	Four Brindleyplace	
Leeds	Birmingham	
LS14 1BW	B1 2JB	

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 company limited by guarantee and was formed on 15 February 2018. It is governed by a memorandum and articles of association as amended by special resolutions dated 10 December 2019, 8 October 2020 and 19 May 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

To promote the voluntary sector for the public benefit in Leeds in particular by:

Building the capacity of charitable and voluntary organisations operating within Leeds and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

Promoting, organising and facilitating co-operation and partnership working between charitable and voluntary organisations and statutory and other relevant bodies within Leeds.

The charity's main activities

Leeds Community Spaces have asset transferred Kentmere Community Centre and Meanwood Community Centre from Leeds City Council in November 2018 and run and develop these to enable services and programs to be run from them for the benefit of the local community.

In May 2022 Leeds Community Spaces finally received confirmation of its charitable status from the Charity Commission after working on this with solicitors and the Commission since 2018.

2021-2022 has been another challenging year that we are proud of as we have seen our way out of Covid, grown groups, services and tenants and continued to develop our centres as key buildings in the heart of their communities that provide services and programs that meet the needs of local people.

During 2021-2022 LCS also recruited a finance and administrator who works sixteen hours a week, this recruitment was delayed during Covid until more clarity on the situation was known. We are continually looking at ways to make our staff and the buildings work more efficiently and will be looking at ways to increase our revenue in 2022-23.

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 and in particular to benefit the residents of Leeds by providing facilities that enable them to participate in services and programs that enable them to reach their full potential.

Leeds Community Spaces operates within the establishment of community centres and to maintain or manage or co-operate with any statutory authority or such other organisations identified, in the maintenance and management of such centres for activities promoted by the Company.

Achievements and performance

2021-2022 has seen Leeds Community Spaces (LCS) come out of Covid restrictions and hit the ground running with services and programs being delivered from the centres. LCS has had to work with the different rules at different times during Covid and during this period the buildings have been adapted to ensure they are Covid rule compliant and at all times and that they are safe for the people using them. The tenants have worked from the buildings throughout and LCS ensured that when people started coming back they were working in a safe way. Working with guidelines and the challenges of Covid has meant that at times LCS have offered financial support to help groups and services get back up and running. LCS have also been working in Seacroft as part of the Covid relief team and have been supporting the community during this period.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance continued

There has also been an increase in the centre's use of space for family time sessions with social services during 2021 which continues to show that the centres are seen as part of the communities they are in. A constant Review of programs and services ensures that what happens in the centres is relevant and what the community needs and we are proud of how the centres continue to be seen as part of the communities they are in. Since taking over the centres they have seen an increase in use of over 300% and receive feedback that they are safe and welcoming spaces for people using them.

During 2021 a new food pantry moved into our grounds at Meanwood which provides fifteen items of food for £3.50 each week, this is another great addition to the provisions offered from the centre.

In 2021 LCS was contracted to support Nowell Mount Community Centre to help the Nowell Mount Community Group and steering team to develop the community centre as they have a new space secured from Violence reduction money. A consultation was also held at Henry Barron regarding LCS asset transferring the building and this was met with support from the local community, the council then put this on hold due to their changes in ways of working. An expression of interest was also put in during this financial year for Ebor Gardens community centre and this will be working with Learning Partnership who would like to go into the building as a tenant.

Financial review

The net expenditure for the year was £30,329.

We showed a loss in this financial year but this was down to a few large outgoings. During 2021-2022 we reconciled all of the building rates and paid money owed from the past three years and got the bills up to date. We also paid for roof repairs of £6,208 over both centres after storm damage, and put a new fire alarm in at Meanwood of £2,046.

We had legal fees of £1,812 for the work in securing our charity status and plumbing work in repairing boilers and putting in new water tanks in the sinks at Meanwood which was also very costly but the tanks are a one off cost. Electrical work was high but we secured lots of little jobs that made people able to work safer after Covid and improve the ease of working in the buildings.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,701.

The reserves policy is to maintain free reserves of approximately 3 months worth of future budgeted expenditure. The purpose of the reserve is to enable the charity to meet future commitments to unforeseen expenses without a negative impact on the charity. The policy will be reviewed regularly to ensure that it meets the charity's changing needs and circumstances.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 14/09/2022

Mark Southwell (Trustee)

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

20/09/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Community Spaces
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Total funds £	2021 Total funds £
Income from:			
Grants and donations	(2)	29,647	111,911
Rental income		76,180	47,035
Other income		13,323	1,060
Total income		<u>119,150</u>	<u>160,006</u>
Expenditure on:			
Salaries NI and pensions	(3)	60,765	49,117
Staff travel expenses		607	221
Staff and volunteer training		60	300
Payroll charges		429	444
Utilities		18,151	6,531
Rates		9,463	-
Telephone and internet		1,831	1,899
Postage and stationery		443	116
Advertising and publicity		128	156
Waste and recycling		5,260	4,245
Insurance		3,532	3,709
Repairs and maintenance		25,750	20,732
Food and refreshments		2,292	2,380
Cleaning and sundries		14,341	9,182
Legal and professional		2,072	3,433
Tools and equipment		927	1,043
Computer consumables and software		473	443
Independent examination		660	480
Depreciation		1,974	1,840
Taxation		-	(123)
Bank charges		132	72
PPE and work wear		189	1,479
Total expenditure		<u>149,479</u>	<u>107,699</u>
Net income / (expenditure)		<u>(30,329)</u>	<u>52,307</u>
Fund balances brought forward		<u>48,735</u>	<u>(3,572)</u>
Fund balances carried forward		<u>18,406</u>	<u>48,735</u>

All incoming resources and resources expended derive from continuing activities.

Leeds Community Spaces

Balance sheet

as at 31 March 2022

		2022	2021
		Total	Total
		£	£
Fixed assets			
Tangible assets	(4)	<u>5,705</u>	<u>7,096</u>
Total fixed assets		<u>5,705</u>	<u>7,096</u>
Current assets			
Debtors and prepayments	(5)	19,023	18,719
Cash at bank		<u>8,160</u>	<u>41,690</u>
Total current assets		<u>27,183</u>	<u>60,409</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(6)	<u>14,482</u>	<u>18,770</u>
Total current liabilities		<u>14,482</u>	<u>18,770</u>
Net current assets / (liabilities)		<u>12,701</u>	<u>41,639</u>
Net assets		<u>18,406</u>	<u>48,735</u>
Funds			
Unrestricted funds		18,406	48,735
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>18,406</u>	<u>48,735</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/09/2022

Mark Southwell (Trustee)

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 2022

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, 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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 4 years

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.

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and donations	2022 Total funds £	2021 Total funds £
Leeds City Council (LCC) Core funding	29,647	38,337
Leeds City Council (LCC) Covid support	-	58,574
Power to Change	-	15,000
	<u>29,647</u>	<u>111,911</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	59,211	48,344
Social security costs	4,717	3,643
Employment allowance	(4,000)	(3,643)
Pensions	837	773
	<u>60,765</u>	<u>49,117</u>

The average number of employees during the year was 2.8, being an average of 2.2 full time equivalent (2021: 2.5, 2.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	837	773
Amount of any contributions outstanding at the year end	-	-

4 Tangible assets	Computers and IT £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	406	8,692	9,098
Additions	353	230	583
At 31 March 2022	<u>759</u>	<u>8,922</u>	<u>9,681</u>
Depreciation			
At 1 April 2021	102	1,900	2,002
Charge for year	190	1,784	1,974
At 31 March 2022	<u>292</u>	<u>3,684</u>	<u>3,976</u>
Net book value			
At 31 March 2022	<u>467</u>	<u>5,238</u>	<u>5,705</u>
At 31 March 2021	<u>304</u>	<u>6,792</u>	<u>7,096</u>

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2022

5 Debtors and prepayments	2022	2021
	£	£
Debtors	19,023	18,719
	<u>19,023</u>	<u>18,719</u>

6 Creditors and accruals	2022	2021
	£	£
Accruals	3,899	2,213
Deferred income (see note below for analysis)	10,583	16,557
	<u>14,482</u>	<u>18,770</u>

7 Deferred income	Released from last year	Deferred to next year
	£	£
Rent received in advance	1,726	-
Grant income	14,831	10,583
	<u>16,557</u>	<u>10,583</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.

9 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Nowell Mount Community Centre	-	4,000	-	4,000
	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>

Fund name

Nowell Mount Com. Centre

Additional information

We are holding some money for Nowell Mount Community Centre for the payments of services by groups using the centre space. This balance has been excluded from the charity's accounts.

Leeds Community Spaces

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

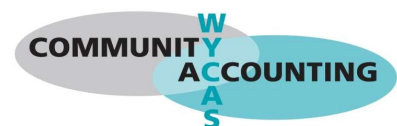
	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	29,647	96,671	-	15,240	29,647	111,911
Rental income	76,180	47,035	-	-	76,180	47,035
Other income	13,323	1,060	-	-	13,323	1,060
Total income	119,150	144,766	-	15,240	119,150	160,006
Expenditure						
Salaries NI and pensions	60,765	49,117	-	-	60,765	49,117
Staff travel expenses	607	221	-	-	607	221
Staff and volunteer training	60	300	-	-	60	300
Payroll charges	429	444	-	-	429	444
Utilities	18,151	6,531	-	-	18,151	6,531
Rates	9,463	-	-	-	9,463	-
Telephone and internet	1,831	1,899	-	-	1,831	1,899
Postage and stationery	443	116	-	-	443	116
Advertising and publicity	128	156	-	-	128	156
Waste and recycling	5,260	4,245	-	-	5,260	4,245
Insurance	3,532	3,709	-	-	3,532	3,709
Repairs and maintenance	25,750	16,784	-	3,948	25,750	20,732
Food and refreshments	2,292	2,380	-	-	2,292	2,380
Cleaning and sundries	14,341	7,567	-	1,615	14,341	9,182
Legal and professional	2,072	3,433	-	-	2,072	3,433
Tools and equipment	927	1,043	-	-	927	1,043
Computer consumables and software	473	443	-	-	473	443
Independent examination	660	480	-	-	660	480
Depreciation	1,974	1,840	-	-	1,974	1,840
Taxation	-	(123)	-	-	-	(123)
Bank charges	132	72	-	-	132	72
PPE and work wear	189	1,479	-	-	189	1,479
Total expenditure	149,479	102,136	-	5,563	149,479	107,699
Net income / (expenditure)	(30,329)	42,630	-	9,677	(30,329)	52,307
Transfers between funds	-	9,677	-	(9,677)	-	-
Net movement in funds	(30,329)	52,307	-	-	(30,329)	52,307
Fund balances brought forward	48,735	(3,572)	-	-	48,735	(3,572)
Fund balances carried forward	18,406	48,735	-	-	18,406	48,735

Leeds Community Spaces

Charity number 1194561

A company limited by guarantee number 11208552

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Leeds Community Spaces

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Community Spaces

Trustees' report for the year ended 31 March 2022

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
Mark Southwell	Chair	
Howard Bradley		
William Graham		
John Riley		
Charity number	1194561	Registered in England and Wales
Company number	11208552	Registered in England and Wales
Registered and principal address	Bankers	
Kentmere Community Centre	Unity Trust Bank plc	
Kentmere Avenue	Four Brindleyplace	
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Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

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Structure, governance and management

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Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To further or benefit the residents of Leeds, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents.

To promote the voluntary sector for the public benefit in Leeds in particular by:

Building the capacity of charitable and voluntary organisations operating within Leeds and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.

Promoting, organising and facilitating co-operation and partnership working between charitable and voluntary organisations and statutory and other relevant bodies within Leeds.

The charity's main activities

Leeds Community Spaces have asset transferred Kentmere Community Centre and Meanwood Community Centre from Leeds City Council in November 2018 and run and develop these to enable services and programs to be run from them for the benefit of the local community.

In May 2022 Leeds Community Spaces finally received confirmation of its charitable status from the Charity Commission after working on this with solicitors and the Commission since 2018.

2021-2022 has been another challenging year that we are proud of as we have seen our way out of Covid, grown groups, services and tenants and continued to develop our centres as key buildings in the heart of their communities that provide services and programs that meet the needs of local people.

During 2021-2022 LCS also recruited a finance and administrator who works sixteen hours a week, this recruitment was delayed during Covid until more clarity on the situation was known. We are continually looking at ways to make our staff and the buildings work more efficiently and will be looking at ways to increase our revenue in 2022-23.

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 and in particular to benefit the residents of Leeds by providing facilities that enable them to participate in services and programs that enable them to reach their full potential.

Leeds Community Spaces operates within the establishment of community centres and to maintain or manage or co-operate with any statutory authority or such other organisations identified, in the maintenance and management of such centres for activities promoted by the Company.

Achievements and performance

2021-2022 has seen Leeds Community Spaces (LCS) come out of Covid restrictions and hit the ground running with services and programs being delivered from the centres. LCS has had to work with the different rules at different times during Covid and during this period the buildings have been adapted to ensure they are Covid rule compliant and at all times and that they are safe for the people using them. The tenants have worked from the buildings throughout and LCS ensured that when people started coming back they were working in a safe way. Working with guidelines and the challenges of Covid has meant that at times LCS have offered financial support to help groups and services get back up and running. LCS have also been working in Seacroft as part of the Covid relief team and have been supporting the community during this period.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance continued

There has also been an increase in the centre's use of space for family time sessions with social services during 2021 which continues to show that the centres are seen as part of the communities they are in. A constant Review of programs and services ensures that what happens in the centres is relevant and what the community needs and we are proud of how the centres continue to be seen as part of the communities they are in. Since taking over the centres they have seen an increase in use of over 300% and receive feedback that they are safe and welcoming spaces for people using them.

During 2021 a new food pantry moved into our grounds at Meanwood which provides fifteen items of food for £3.50 each week, this is another great addition to the provisions offered from the centre.

In 2021 LCS was contracted to support Nowell Mount Community Centre to help the Nowell Mount Community Group and steering team to develop the community centre as they have a new space secured from Violence reduction money. A consultation was also held at Henry Barron regarding LCS asset transferring the building and this was met with support from the local community, the council then put this on hold due to their changes in ways of working. An expression of interest was also put in during this financial year for Ebor Gardens community centre and this will be working with Learning Partnership who would like to go into the building as a tenant.

Financial review

The net expenditure for the year was £30,329.

We showed a loss in this financial year but this was down to a few large outgoings. During 2021-2022 we reconciled all of the building rates and paid money owed from the past three years and got the bills up to date. We also paid for roof repairs of £6,208 over both centres after storm damage, and put a new fire alarm in at Meanwood of £2,046.

We had legal fees of £1,812 for the work in securing our charity status and plumbing work in repairing boilers and putting in new water tanks in the sinks at Meanwood which was also very costly but the tanks are a one off cost. Electrical work was high but we secured lots of little jobs that made people able to work safer after Covid and improve the ease of working in the buildings.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,701.

The reserves policy is to maintain free reserves of approximately 3 months worth of future budgeted expenditure. The purpose of the reserve is to enable the charity to meet future commitments to unforeseen expenses without a negative impact on the charity. The policy will be reviewed regularly to ensure that it meets the charity's changing needs and circumstances.

Leeds Community Spaces

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 14/09/2022

Mark Southwell (Trustee)

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

20/09/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Community Spaces
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Total funds £	2021 Total funds £
Income from:			
Grants and donations	(2)	29,647	111,911
Rental income		76,180	47,035
Other income		13,323	1,060
Total income		<u>119,150</u>	<u>160,006</u>
Expenditure on:			
Salaries NI and pensions	(3)	60,765	49,117
Staff travel expenses		607	221
Staff and volunteer training		60	300
Payroll charges		429	444
Utilities		18,151	6,531
Rates		9,463	-
Telephone and internet		1,831	1,899
Postage and stationery		443	116
Advertising and publicity		128	156
Waste and recycling		5,260	4,245
Insurance		3,532	3,709
Repairs and maintenance		25,750	20,732
Food and refreshments		2,292	2,380
Cleaning and sundries		14,341	9,182
Legal and professional		2,072	3,433
Tools and equipment		927	1,043
Computer consumables and software		473	443
Independent examination		660	480
Depreciation		1,974	1,840
Taxation		-	(123)
Bank charges		132	72
PPE and work wear		189	1,479
Total expenditure		<u>149,479</u>	<u>107,699</u>
Net income / (expenditure)		<u>(30,329)</u>	<u>52,307</u>
Fund balances brought forward		<u>48,735</u>	<u>(3,572)</u>
Fund balances carried forward		<u>18,406</u>	<u>48,735</u>

All incoming resources and resources expended derive from continuing activities.

Leeds Community Spaces

Balance sheet

as at 31 March 2022

		2022	2021
		Total	Total
		£	£
Fixed assets			
Tangible assets	(4)	<u>5,705</u>	<u>7,096</u>
Total fixed assets		<u>5,705</u>	<u>7,096</u>
Current assets			
Debtors and prepayments	(5)	19,023	18,719
Cash at bank		<u>8,160</u>	<u>41,690</u>
Total current assets		<u>27,183</u>	<u>60,409</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(6)	<u>14,482</u>	<u>18,770</u>
Total current liabilities		<u>14,482</u>	<u>18,770</u>
Net current assets / (liabilities)		<u>12,701</u>	<u>41,639</u>
Net assets		<u>18,406</u>	<u>48,735</u>
Funds			
Unrestricted funds		18,406	48,735
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>18,406</u>	<u>48,735</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/09/2022

Mark Southwell (Trustee)

Leeds Community Spaces

Notes to the accounts

for the year ended 31 March 2022

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, 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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 5 years

Computer equipment: over 4 years

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.

Leeds Community Spaces

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and donations	2022 Total funds £	2021 Total funds £
Leeds City Council (LCC) Core funding	29,647	38,337
Leeds City Council (LCC) Covid support	-	58,574
Power to Change	-	15,000
	<u>29,647</u>	<u>111,911</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	59,211	48,344
Social security costs	4,717	3,643
Employment allowance	(4,000)	(3,643)
Pensions	837	773
	<u>60,765</u>	<u>49,117</u>

The average number of employees during the year was 2.8, being an average of 2.2 full time equivalent (2021: 2.5, 2.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	837	773
Amount of any contributions outstanding at the year end	-	-

4 Tangible assets	Computers and IT £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	406	8,692	9,098
Additions	353	230	583
At 31 March 2022	<u>759</u>	<u>8,922</u>	<u>9,681</u>
Depreciation			
At 1 April 2021	102	1,900	2,002
Charge for year	190	1,784	1,974
At 31 March 2022	<u>292</u>	<u>3,684</u>	<u>3,976</u>
Net book value			
At 31 March 2022	<u>467</u>	<u>5,238</u>	<u>5,705</u>
At 31 March 2021	<u>304</u>	<u>6,792</u>	<u>7,096</u>

Leeds Community Spaces
Notes to the accounts continued
for the year ended 31 March 2022

5 Debtors and prepayments	2022	2021
	£	£
Debtors	19,023	18,719
	<u>19,023</u>	<u>18,719</u>

6 Creditors and accruals	2022	2021
	£	£
Accruals	3,899	2,213
Deferred income (see note below for analysis)	10,583	16,557
	<u>14,482</u>	<u>18,770</u>

7 Deferred income	Released from last year	Deferred to next year
	£	£
Rent received in advance	1,726	-
Grant income	14,831	10,583
	<u>16,557</u>	<u>10,583</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.

9 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Nowell Mount Community Centre	-	4,000	-	4,000
	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>

Fund name

Nowell Mount Com. Centre

Additional information

We are holding some money for Nowell Mount Community Centre for the payments of services by groups using the centre space. This balance has been excluded from the charity's accounts.

Leeds Community Spaces

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	29,647	96,671	-	15,240	29,647	111,911
Rental income	76,180	47,035	-	-	76,180	47,035
Other income	13,323	1,060	-	-	13,323	1,060
Total income	119,150	144,766	-	15,240	119,150	160,006
Expenditure						
Salaries NI and pensions	60,765	49,117	-	-	60,765	49,117
Staff travel expenses	607	221	-	-	607	221
Staff and volunteer training	60	300	-	-	60	300
Payroll charges	429	444	-	-	429	444
Utilities	18,151	6,531	-	-	18,151	6,531
Rates	9,463	-	-	-	9,463	-
Telephone and internet	1,831	1,899	-	-	1,831	1,899
Postage and stationery	443	116	-	-	443	116
Advertising and publicity	128	156	-	-	128	156
Waste and recycling	5,260	4,245	-	-	5,260	4,245
Insurance	3,532	3,709	-	-	3,532	3,709
Repairs and maintenance	25,750	16,784	-	3,948	25,750	20,732
Food and refreshments	2,292	2,380	-	-	2,292	2,380
Cleaning and sundries	14,341	7,567	-	1,615	14,341	9,182
Legal and professional	2,072	3,433	-	-	2,072	3,433
Tools and equipment	927	1,043	-	-	927	1,043
Computer consumables and software	473	443	-	-	473	443
Independent examination	660	480	-	-	660	480
Depreciation	1,974	1,840	-	-	1,974	1,840
Taxation	-	(123)	-	-	-	(123)
Bank charges	132	72	-	-	132	72
PPE and work wear	189	1,479	-	-	189	1,479
Total expenditure	149,479	102,136	-	5,563	149,479	107,699
Net income / (expenditure)	(30,329)	42,630	-	9,677	(30,329)	52,307
Transfers between funds	-	9,677	-	(9,677)	-	-
Net movement in funds	(30,329)	52,307	-	-	(30,329)	52,307
Fund balances brought forward	48,735	(3,572)	-	-	48,735	(3,572)
Fund balances carried forward	18,406	48,735	-	-	18,406	48,735

Leeds Community Spaces

Independent examiner's report to the trustees of Leeds Community Spaces

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
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- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Simon Bostrom FCIE

20/09/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW