

# **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Mark Southwell	Chair	
Howard Bradley		
William Graham		
John Riley		
<b>Charity number</b>	1194561	Registered in England and Wales
<b>Company number</b>	11208552	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
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 £
<b>Income from:</b>			
Grants and donations	(2)	29,647	111,911
Rental income		76,180	47,035
Other income		13,323	1,060
<b>Total income</b>		<u>119,150</u>	<u>160,006</u>
<b>Expenditure on:</b>			
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
<b>Total expenditure</b>		<u>149,479</u>	<u>107,699</u>
<b>Net income / (expenditure)</b>		<u>(30,329)</u>	<u>52,307</u>
<b>Fund balances brought forward</b>		<u>48,735</u>	<u>(3,572)</u>
<b>Fund balances carried forward</b>		<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 Total £	2021 Total £
<b>Fixed assets</b>			
Tangible assets	(4)	5,705	7,096
<b>Total fixed assets</b>		<u>5,705</u>	<u>7,096</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	19,023	18,719
Cash at bank		8,160	41,690
<b>Total current assets</b>		<u>27,183</u>	<u>60,409</u>
<b>Current liabilities:</b>			
<b>amounts falling due within one year</b>			
Creditors and accruals	(6)	14,482	18,770
<b>Total current liabilities</b>		<u>14,482</u>	<u>18,770</u>
<b>Net current assets / (liabilities)</b>		<u>12,701</u>	<u>41,639</u>
<b>Net assets</b>		<u>18,406</u>	<u>48,735</u>
<b>Funds</b>			
Unrestricted funds		18,406	48,735
Restricted funds		-	-
<b>Total funds</b>		<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	2021
	Total	Total
	funds	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
<u>Cost</u>	£	£	£
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>
<u>Depreciation</u>			
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>
<u>Net book value</u>			
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 £
<b>Income</b>						
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
<b>Total income</b>	<b>119,150</b>	<b>144,766</b>	<b>-</b>	<b>15,240</b>	<b>119,150</b>	<b>160,006</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>149,479</b>	<b>102,136</b>	<b>-</b>	<b>5,563</b>	<b>149,479</b>	<b>107,699</b>
<b>Net income / (expenditure)</b>	<b>(30,329)</b>	<b>42,630</b>	<b>-</b>	<b>9,677</b>	<b>(30,329)</b>	<b>52,307</b>
<b>Transfers between funds</b>	<b>-</b>	<b>9,677</b>	<b>-</b>	<b>(9,677)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(30,329)</b>	<b>52,307</b>	<b>-</b>	<b>-</b>	<b>(30,329)</b>	<b>52,307</b>
<b>Fund balances brought forward</b>	<b>48,735</b>	<b>(3,572)</b>	<b>-</b>	<b>-</b>	<b>48,735</b>	<b>(3,572)</b>
<b>Fund balances carried forward</b>	<b>18,406</b>	<b>48,735</b>	<b>-</b>	<b>-</b>	<b>18,406</b>	<b>48,735</b>

# **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**

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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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Mark Southwell	Chair	
Howard Bradley		
William Graham		
John Riley		
<b>Charity number</b>	1194561	Registered in England and Wales
<b>Company number</b>	11208552	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Kentmere Community Centre	Unity Trust Bank plc	
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### **Independent examiner**

Simon Bostrom FCIE

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### **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.

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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.

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#### **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 £
<b>Income from:</b>			
Grants and donations	(2)	29,647	111,911
Rental income		76,180	47,035
Other income		13,323	1,060
<b>Total income</b>		<u>119,150</u>	<u>160,006</u>
<b>Expenditure on:</b>			
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
<b>Total expenditure</b>		<u>149,479</u>	<u>107,699</u>
<b>Net income / (expenditure)</b>		<u>(30,329)</u>	<u>52,307</u>
<b>Fund balances brought forward</b>		<u>48,735</u>	<u>(3,572)</u>
<b>Fund balances carried forward</b>		<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 Total £	2021 Total £
<b>Fixed assets</b>			
Tangible assets	(4)	5,705	7,096
<b>Total fixed assets</b>		<u>5,705</u>	<u>7,096</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	19,023	18,719
Cash at bank		8,160	41,690
<b>Total current assets</b>		<u>27,183</u>	<u>60,409</u>
<b>Current liabilities: amounts falling due within one year</b>			
Creditors and accruals	(6)	14,482	18,770
<b>Total current liabilities</b>		<u>14,482</u>	<u>18,770</u>
<b>Net current assets / (liabilities)</b>		<u>12,701</u>	<u>41,639</u>
<b>Net assets</b>		<u>18,406</u>	<u>48,735</u>
<b>Funds</b>			
Unrestricted funds		18,406	48,735
Restricted funds		-	-
<b>Total funds</b>		<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	2021
	Total	Total
	funds	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
<u>Cost</u>	£	£	£
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>
<u>Depreciation</u>			
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>
<u>Net book value</u>			
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 £
<b>Income</b>						
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
<b>Total income</b>	<b>119,150</b>	<b>144,766</b>	<b>-</b>	<b>15,240</b>	<b>119,150</b>	<b>160,006</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>149,479</b>	<b>102,136</b>	<b>-</b>	<b>5,563</b>	<b>149,479</b>	<b>107,699</b>
<b>Net income / (expenditure)</b>	<b>(30,329)</b>	<b>42,630</b>	<b>-</b>	<b>9,677</b>	<b>(30,329)</b>	<b>52,307</b>
<b>Transfers between funds</b>	<b>-</b>	<b>9,677</b>	<b>-</b>	<b>(9,677)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(30,329)</b>	<b>52,307</b>	<b>-</b>	<b>-</b>	<b>(30,329)</b>	<b>52,307</b>
<b>Fund balances brought forward</b>	<b>48,735</b>	<b>(3,572)</b>	<b>-</b>	<b>-</b>	<b>48,735</b>	<b>(3,572)</b>
<b>Fund balances carried forward</b>	<b>18,406</b>	<b>48,735</b>	<b>-</b>	<b>-</b>	<b>18,406</b>	<b>48,735</b>

# **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.

Signed:  .....

Name: Simon Bostrom FCIE

20/09/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW