

# **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		Resigned 22 July 2024
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 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>124,329</b>	<b>34,326</b>	<b>158,655</b>	<b>155,932</b>
<b>Expenditure on:</b>					
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	-
<b>Total expenditure</b>		<b>138,791</b>	<b>31,971</b>	<b>170,762</b>	<b>138,644</b>
<b>Net income / (expenditure)</b>		<b>(14,462)</b>	<b>2,355</b>	<b>(12,107)</b>	<b>17,288</b>
<b>Transfers between funds</b>		<b>5,957</b>	<b>(5,957)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(8,505)</b>	<b>(3,602)</b>	<b>(12,107)</b>	<b>17,288</b>
<b>Fund balances brought forward</b>		<b>16,394</b>	<b>19,300</b>	<b>35,694</b>	<b>18,406</b>
<b>Fund balances carried forward</b>	(4)	<b>7,889</b>	<b>15,698</b>	<b>23,587</b>	<b>35,694</b>

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
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(5)	13,400	-	13,400	4,993
<b>Total fixed assets</b>		<u>13,400</u>	<u>-</u>	<u>13,400</u>	<u>4,993</u>
<b>Current assets</b>					
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
<b>Total current assets</b>		<u>3,874</u>	<u>15,698</u>	<u>19,572</u>	<u>33,809</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(8)	9,385	-	9,385	3,108
<b>Total current liabilities</b>		<u>9,385</u>	<u>-</u>	<u>9,385</u>	<u>3,108</u>
<b>Net current assets / (liabilities)</b>		<u>(5,511)</u>	<u>15,698</u>	<u>10,187</u>	<u>30,701</u>
<b>Net assets</b>		<u>7,889</u>	<u>15,698</u>	<u>23,587</u>	<u>35,694</u>
<b>Funds</b>					
Unrestricted funds		7,889	-	7,889	16,394
Restricted funds		-	15,698	15,698	19,300
<b>Total funds</b>		<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	Restricted	Total	Total
	funds	funds	funds	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
<b>Cost</b>	£	£	£
At 1 April 2023	759	10,500	11,259
Additions	-	13,369	13,369
At 31 March 2024	759	23,869	24,628
<b>Depreciation</b>			
At 1 April 2023	482	5,784	6,266
Charge for year	188	4,774	4,962
At 31 March 2024	670	10,558	11,228
<b>Net book value</b>			
At 31 March 2024	89	13,311	13,400
At 31 March 2023	277	4,716	4,993

#### 6 Debtors and prepayments

	2024	2023
	£	£
Debtors	10,036	9,071
Prepayments	1,716	
	11,752	9,071

# 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 £
<b>Income</b>						
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
<b>Total income</b>	<b>124,329</b>	<b>116,232</b>	<b>34,326</b>	<b>39,700</b>	<b>158,655</b>	<b>155,932</b>
<b>Expenditure</b>						
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	-
<b>Total expenditure</b>	<b>138,791</b>	<b>118,244</b>	<b>31,971</b>	<b>20,400</b>	<b>170,762</b>	<b>138,644</b>
<b>Net income / (expenditure)</b>	<b>(14,462)</b>	<b>(2,012)</b>	<b>2,355</b>	<b>19,300</b>	<b>(12,107)</b>	<b>17,288</b>
<b>Transfers between funds</b>	<b>5,957</b>	<b>-</b>	<b>(5,957)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances brought forward</b>	<b>16,394</b>	<b>18,406</b>	<b>19,300</b>	<b>-</b>	<b>35,694</b>	<b>18,406</b>
<b>Fund balances carried forward</b>	<b>7,889</b>	<b>16,394</b>	<b>15,698</b>	<b>19,300</b>	<b>23,587</b>	<b>35,694</b>