

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 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 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

LCC Meanwood doors

LCC MICE

LCC MICE

LCC HAP

Purpose of restriction

Towards the cost of replacement doors at Meanwood.

Towards a new noticeboard.

Towards room bookings for public meetings.

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	759	48,965	49,724
Depreciation			
At 1 April 2024	670	10,558	11,228
Charge for year	89	9,633	9,722
At 31 March 2025	759	20,191	20,950
Net book value			
At 31 March 2025	-	28,774	28,774
At 31 March 2024	89	13,311	13,400

6 Debtors and prepayments

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

7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	12,836	7,820
Cash in hand	-	-
	12,836	7,820

8 Creditors and accruals

	2025	2024
	£	£
Accruals	5,917	9,385
Other creditors	52	-
	5,969	9,385

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

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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 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 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

LCC Meanwood doors

LCC MICE

LCC MICE

LCC HAP

Purpose of restriction

Towards the cost of replacement doors at Meanwood.

Towards a new noticeboard.

Towards room bookings for public meetings.

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	759	48,965	49,724
Depreciation			
At 1 April 2024	670	10,558	11,228
Charge for year	89	9,633	9,722
At 31 March 2025	759	20,191	20,950
Net book value			
At 31 March 2025	-	28,774	28,774
At 31 March 2024	89	13,311	13,400

6 Debtors and prepayments

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

7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	12,836	7,820
Cash in hand	-	-
	12,836	7,820

8 Creditors and accruals

	2025	2024
	£	£
Accruals	5,917	9,385
Other creditors	52	-
	5,969	9,385

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