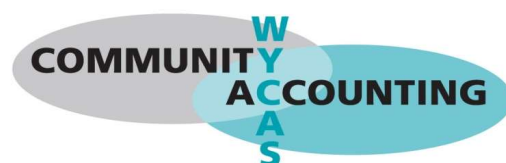


# **Brackenwood Community Association**

Charity number 1182672

## **Annual Report and Financial Statements for the period 28 March 2019 to 31 May 2020**



West Yorkshire Community Accounting Service

# **Brackenwood Community Association**

## **Annual Report and Financial Statements for the period 28 March 2019 to 31 May 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# **Brackenwood Community Association**

## **Trustees' report for the period 28 March 2019 to 31 May 2020**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial period and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Cheryl Harrington	Chair	Appointed 28 March 2019
Alyx Dawid	Vice chair	Appointed 28 March 2019
Jordan Kennedy	Secretary	Appointed 28 March 2019
Kathryn Bowers		Appointed 28 March 2019
Mildred Edwards		Appointed 28 March 2019
Leon Ward		Appointed 28 March 2019, resigned September 2019
Anika McKay		Appointed 28 March 2019, resigned January 2020
Sarah Prollins		Appointed 28 March 2019, resigned October 2019
Edgar Chibaka		Appointed 28 March 2019, resigned May 2019
Rebecca Hibbert		Appointed 28 March 2019, resigned January 2020

### **Charity number**

The charity was registered with the Charity Commission for England and Wales, number 1182672, on 28 March 2019.

### **Principal address**

The Highwood Building  
Brackenwood Drive  
Gledhow  
Leeds  
LS8 1RG

### **Bankers**

Yorkshire Bank 370 Harrogate Road Leeds LS17 6QA	Skipton Building Society The Bailey Skipton Building Society BD23 1DN
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### **Independent examiner**

Susan Szamakowicz MAAT

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 28 March 2019 and is governed by a constitution adopted on this date.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Brackenwood Community Association**

## **Trustees' report (continued) for the period 28 March 2019 to 31 May 2020**

### **Objectives and activities**

#### **The charity's objects**

To promote the benefit of the inhabitants of Roundhay, Moortown and Chapel Allerton without distinction of sex or of political, religious or other opinions by associating with local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants. To establish or to secure the establishment of a community centre and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by association in furtherance of the above objects.

#### **The charity's main activities**

The community centre runs activities and groups to enhance the lives of the people in our local area.

#### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

The centre is run by a dedicated team of volunteers who deal with all the day to day administration, co-ordinate bookings and facilitate groups and activities for the community. We also employ a caretaker.

Activities this financial period have been limited by the coronavirus; we have held a Luncheon Club, Stay and Play sessions, Christmas Fayre and Grand Opening Event.

We have gone through the process of becoming a Charitable Incorporated Organisation and all the assets were transferred to the new charity on 31 May 2019. We have moved to new premises with a 25 year lease and the rent has been paid in full (£1 per year, £25 paid).

#### **Financial review**

The net receipts for the period, after transfers in, were £33,301, including net receipts of £23,301 on unrestricted funds and net receipts of £10,000 on restricted funds.

On 31 May 2019 Brackenwood Community Association, CIO number 1182672, received incoming resources of £11,440; this being the transfer of the bank and cash funds of the old charity, Brackenwood Community Association (number 517725). Note 5 to the accounts provides additional information concerning the net assets transferred.

#### **Reserves policy**

The charity's free reserves at the period end were £23,301.

Brackenwood Community Association will aim to keep between three and six months running costs in reserve to ensure the medium to long term future of the project.

#### **Coronavirus (COVID 19)**

The centre closed on Tuesday 17 March 2020 in accordance with government guidelines. We re-opened on 4 July 2020 with a few of our regular groups returning.

At the date of signing these financial statements our caretaker is on furlough leave. Fortunately we received a Business Support Grant of £10,000 from Leeds City Council to help us through.

Whilst the coronavirus has had a financial impact there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue as a going concern.

Signed on behalf of the board of trustees:

Signed: C Harrington

Date: 24 November 2020

Name: Cheryl Harrington (Trustee)

# **Brackenwood Community Association**

## **Independent examiner's report to the trustees of Brackenwood**

### **Community Association Charitable Incorporated Organisation ('the CIO')**

I report to the charity trustees on my examination of the accounts of the CIO for the period 28 March 2019 to 31 May 2020, which are set out on pages 5 to 9.

#### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

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: S Szamakowicz                      Name: Susan Szamakowicz

Relevant professional qualification or body: MAAT

Date: 24 November 2020

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Brackenwood Community Association**  
**Receipts and payments account**  
**for the period 28 March 2019 to 31 May 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
<b>Receipts</b>				
Grants and donations	(2)	10,968	15,500	26,468
Members subscriptions		1,150	-	1,150
Regular group bookings		18,828	-	18,828
Private party bookings		2,765	-	2,765
Fayre and event income		1,530	-	1,530
Luncheon Club fees		797	-	797
Other income		180	-	180
Bank interest		63	-	63
Other incoming resources	(5)	<u>10,423</u>	<u>1,017</u>	<u>11,440</u>
<b>Total receipts</b>		<u>46,704</u>	<u>16,517</u>	<u>63,221</u>
<b>Payments</b>				
Salaries, NIC and pensions	(3)	12,306	2,020	14,326
Payroll charges		178	-	178
Accountancy fees		300	-	300
Printing, postage and stationery		47	-	47
Rates, electricity and water		776	-	776
Insurance, licences and legal		815	-	815
Telephone and broadband		898	-	898
Refuse and cleaning		1,302	-	1,302
Gardening		191	-	191
Repairs and maintenance		2,970	-	2,970
Replacement and new equipment		1,158	3,480	4,638
Event expenses		1,156	200	1,356
Luncheon Club		283	817	1,100
Members trips and social events		783	-	783
Volunteer expenses		136	-	136
Other expenses		104	-	104
<b>Total payments</b>		<u>23,403</u>	<u>6,517</u>	<u>29,920</u>
<b>Net receipts</b>		<u>23,301</u>	<u>10,000</u>	<u>33,301</u>
<b>Fund balances carried forward</b>	(4)	<u>23,301</u>	<u>10,000</u>	<u>33,301</u>

# Brackenwood Community Association

## Statement of assets and liabilities

as at 31 May 2020

	2020	2020	2020
	Unrestricted	Restricted	Total
	£	£	£
<b>Cash funds</b>			
Skipton Building Society account	8,147	-	8,147
Yorkshire Bank current account	15,058	10,000	25,058
Cash in hand	96	-	96
<b>Total cash funds</b>	<u>23,301</u>	<u>10,000</u>	<u>33,301</u>

### Assets retained for the charity's own use

Smart TV and stand

Laptop

Range cooker

Fridge freezers (2)

Petrol lawnmower

Petrol strimmer

### Liabilities

Utility invoices not yet received (estimate)

Independent examination

£
5,000
<u>360</u>
<u>5,360</u>

### Approval of the accounts

The financial statements were approved by the board of trustees on

Date: 24 November 2020

Signed: C Harrington

(Trustee)

Name: Cheryl Harrington

# **Brackenwood Community Association**

## **Notes to the accounts**

### **for the period 28 March 2019 to 31 May 2020**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

This is the first financial period for Brackenwood Community Association (CIO) and therefore no comparatives are available.

##### **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.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.



**Brackenwood Community Association**  
**Notes to the accounts continued**  
**for the period 28 March 2019 to 31 May 2020**

<b>2 Grants and donations</b>	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £
Leeds City Council (Business Support Grant)	10,000	-	10,000
Leeds City Council	-	3,000	3,000
Leeds Community Foundation	-	10,000	10,000
Sir George Martin Trust	-	2,500	2,500
Donations	968	-	968
	<u>10,968</u>	<u>15,500</u>	<u>26,468</u>

<b>3 Staff costs and numbers</b>	2020 £
Gross salaries	10,967
Freelance costs	3,127
Social security costs	618
Employment allowance	(618)
Pensions	232
	<u>14,326</u>

The average number employees during the period was 0.8, being an average of 0.6 full time equivalent.

<b>Defined contribution pension scheme</b>	2020 £
Costs of the scheme to the charity for the period	232
Amount of any contributions outstanding at the period end	-
Amount of any contributions prepaid at the period end	-

<b>4 Restricted funds</b>	Funds transferred £	Incoming £	Outgoing £	Balance c/f £
The Gay & Peter Hartley's Hillards Charitable Trust	817	-	817	-
Leeds City Council MICE	200	-	200	-
Leeds City Council	-	3,000	3,000	-
Leeds Community Foundation	-	10,000	-	10,000
Sir George Martin Trust	-	2,500	2,500	-
	<u>1,017</u>	<u>15,500</u>	<u>6,517</u>	<u>10,000</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
The Gay & Peter Hartley's Hillards Charitable Trust	Contribution to Lunch Club expenses.
Leeds City Council MICE	Towards costs of printing leaflets.
Leeds City Council	Towards costs of purchasing kitchen equipment.
Leeds Community Foundation	Towards costs of the Room With a Cue project; a men's suicide prevention programme starting September 2020.
Sir George Martin Trust	Towards costs of window blinds and running costs.

**Funds transferred in**

All 'transferred in' funds are from the old charity, Brackenwood Community Association, number 517725.

**Brackenwood Community Association**  
**Notes to the accounts continued**  
**for the period 28 March 2019 to 31 May 2020**

**5 Other incoming resources (transfer of assets)**

**Cash funds**

On 31 May 2019 cash funds valued at £11,440 were transferred from Brackenwood Community Association (charity number 517725) to Brackenwood Community Association (CIO number 1182672).

	£
Skipton Building Society account	8,084
Yorkshire Bank current account	3,316
Cash in hand	40
	<u>11,440</u>

**The other assets and liabilities transferred were:**

	£
<b>Other monetary assets</b>	
Room rental income owed	420
Prepaid Music Licence	384
Prepaid event deposits	40
	<u>844</u>

	£
<b>Liabilities</b>	
Independent examination	300
	<u>300</u>

**6 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this financial period.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this financial period.

**Other transactions with trustees or related parties**

			2020
			£
Name of trustee or related party	Relationship to charity	Description of transaction	
Brian Naylor	Relative of Cheryl Harrington (Chair)	Caretaker	14,094
			<u>14,094</u>