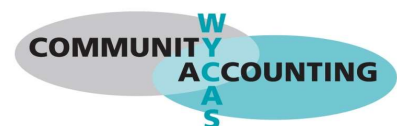


Brackenwood Community Association

Charity number 1182672

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



West Yorkshire Community Accounting Service

Brackenwood Community Association

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Brackenwood Community Association

Trustees' report for the year ended 31 May 2022

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

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

Name	Position	Dates
Cheryl Harrington	Chair	
Jordan Kennedy	Vice Chair	Resigned December 2022
Rebecca Hainsworth	Secretary	
Kathryn Bowers		
Mildred Edwards		
Anna Osbourne		Resigned Sept 2022
Gary Shaw		Appointed October 2022
Charity number	1182672	Registered in England and Wales
Registered and principal address	Bankers	
The Highwood Building	Virgin Money	Skipton Building Society
Brackenwood Drive	370 Harrogate Road	The Bailey
Gledhow	Leeds	Skipton
Leeds	LS17 6QA	BD23 1DN
LS8 1RG		

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 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 year ended 31 May 2022

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

Brackenwood Community Association (BCA) run a community centre with regular group activities for all age groups: Stay and Play parents and tots group, Millie's Gang lunch and social group for older people, physical activities such as Yoga, Zumba and Karate classes, Craft sessions and Fun Bingo. We hire space for other regular groups and children's parties for members. Alongside this our dedicated volunteers run a community café.

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 small group of dedicated trustees and volunteers who work tirelessly to provide a welcoming place for people in our local community.

Stay and Play is a twice weekly group for parents or carers and tots. The group runs most weeks of the year including school holidays when we accommodated older siblings.

We have a great bunch of volunteers who run Millie's Gang regularly each week, providing a two course lunch, bingo and occasional social outings.

The Highwood Community café has continued with the help of a grant from People's Health Trust we have a part time Development Co-Ordinator to run this as a project which brings people together for volunteering, training and friendship. We have extended the times and the café is currently open 3 mornings and 5 afternoons each week. Three of our volunteers have gone on to employment.

This year we increased the number of weekly physical activity sessions we run, all of which we keep at very low cost for participants. We have Zumba, Tai Chi, two Karate and three Yoga sessions.

We have worked in partnership with a few organisations and sessional workers this year on special arts and craft projects which have proved popular.

One area we are developing for our members is children's party packages. We have purchased bouncy castles and soft play equipment and we can provide full catering through our café. We have employed several local people on an occasional basis to help as party hosts.

Brackenwood Community Association

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

Financial review

The net payments for the year were £8,520, including net payments of £11,150 on unrestricted funds and net receipts of £2,630 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £36,866.

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.

Approved by the board of trustees on 3 January 2023

Cheryl Harrington (Trustee)

Brackenwood Community Association

Independent examiner's report to the trustees of Brackenwood Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 May 2022, which are set out on pages 6 to 10.

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 and have identified the following matter of concern:

Since the CIO was formed, the charity has employed the brother in-law of one of the trustees. This relationship and the annual pay have always been disclosed as a related party transaction within the notes to the accounts. Whilst meeting the definition of a 'connected person' there is no financial interdependence between him and the charity trustee. On reviewing the authority for that employment in the charity's constitution, it was identified that Charity Commission approval for the appointment is required and should therefore have been sought at the time of the appointment. In addition, a short term interest free loan of £2,000 was made during the year which is being repaid through the monthly pay.

Throughout the persons recruitment and employment the charity has ensured the relevant trustee has not been included in any decisions in order to avoid any conflict of interest and believed that Charity Commission approval was not required and the issue had not been raised through the formation of the CIO. The trustees believe the employment was and still is in the best interests of the charity and have fully disclosed the employment in the notes to the accounts each year since the recruitment. Following this year's examination, the charity will be seeking Charity Commission consent for the employment and I am satisfied that the trustees have acted in good faith.

I confirm that no other 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.

Simon Bostrom FCIE

5 January 2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Brackenwood Community Association
Receipts and payments account
for the year ended 31 May 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Grants and donations	(2)	710	22,366	23,076	53,792
Members subscriptions		1,525	-	1,525	860
Regular group bookings		8,668	-	8,668	5,430
BCA group income		13,586	-	13,586	1,926
Private party bookings		1,740	-	1,740	72
Fayre and event income		1,135	-	1,135	873
Café sales		5,833	-	5,833	1,201
Employee loan repayments received		400	-	400	-
Bank interest		13	-	13	23
Total receipts		33,610	22,366	55,976	64,177
Payments					
Salaries, NIC and pensions		18,521	16,209	34,730	27,366
Payroll charges		604	-	604	405
Accountancy fees		360	-	360	360
Printing, postage and stationery		370	-	370	140
Rates, electricity and water		6,186	798	6,984	-
Insurance, licences and legal		2,130	356	2,486	1,125
Telephone and broadband		525	340	865	875
Refuse and cleaning		947	105	1,052	720
Gardening		230	-	230	192
Repairs and maintenance		1,144	-	1,144	4,307
Replacement and new equipment		1,291	105	1,396	4,083
Event and activities expenses		7,186	1,435	8,621	1,341
Café Stock		2,768	273	3,041	644
Volunteer expenses		364	-	364	255
Training		-	115	115	279
Other expenses		134	-	134	15
Employee loan paid out		2,000	-	2,000	-
Total payments		44,760	19,736	64,496	42,107
Net income / (expenditure)		(11,150)	2,630	(8,520)	22,070
Fund balances brought forward		48,016	7,355	55,371	33,301
Fund balances carried forward	(3)	36,866	9,985	46,851	55,371

Brackenwood Community Association

Statement of assets and liabilities

as at 31 May 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	36,818	9,985	46,803	55,197
Cash in hand	48	-	48	174
Total cash funds	<u>36,866</u>	<u>9,985</u>	<u>46,851</u>	<u>55,371</u>

Debtors and prepayments

	2022
	£
Prepayments	290
Employee Loan	1,600
	<u>1,890</u>

Assets retained for the charity's own use

Smart TV and stand
Laptop
Range cooker
Fridge freezers (2)
Petrol lawnmower
Petrol strimmer
American Pool Table

	2022
	£
Liabilities	
Independent examination	360
	<u>360</u>

The financial statements were approved by the board of trustees on 3 January 2023

Cheryl Harrington (Trustee)

Brackenwood Community Association

Notes to the accounts

for the year ended 31 May 2022

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.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

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 year ended 31 May 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Arnold Clark	-	3,000	3,000	-
HMRC Job Retention Scheme	-	1,820	1,820	14,463
Leeds Community Foundation	-	1,556	1,556	10,000
Local Giving	-	500	500	-
Peoples Health Trust	-	15,490	15,490	9,293
Leeds City Council (LCC)	-	-	-	18,531
Donations	710	-	710	1,505
	<u>710</u>	<u>22,366</u>	<u>23,076</u>	<u>53,792</u>

3 Restricted funds	Balance b/f	Receipts	Payments	Transfers	Balance c/f
	£	£	£	£	£
Men's Suicide Prevention	2,850	-	1,215	-	1,635
People's Health Trust	4,505	15,490	15,201	-	4,794
Job Retention Scheme	-	1,820	1,820	-	-
Arnold Clark	-	3,000	1,000	-	2,000
Magic Little	-	500	500	-	-
Lunch Club Grant	-	1,556	-	-	1,556
	<u>7,355</u>	<u>22,366</u>	<u>19,736</u>	<u>-</u>	<u>9,985</u>

Fund name

Purpose of restriction

Men's Suicide Prevention	Towards costs of the Room With a Cue project; a men's suicide prevention programme starting September 2020.
People's Health Trust	2 Year grant to run a Community Café project to bring the community together again.
Job Retention Scheme	For furlough payments.
Arnold Clark	To run activities at the centre, including Zumba & Yoga, to hire instructors and ensure classes are financially accessible to our community.
Magic Little	To run a 4 week specialist craft group "Spring Goodness".
Lunch Club Grant	To contribute towards Millie's Gang our weekly lunch club.

4 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.

Brackenwood Community Association
Notes to the accounts continued
for the year ended 31 May 2022

5 Related party transactions continued

Other transactions with trustees or related parties			2022	2021
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Brian Naylor	Relative of Cheryl Harrington (Chair)	Employment as caretaker	17,420	19,132
Brian Naylor	Relative of Cheryl Harrington (Chair)	Employee Loan	2,000	-
			<u>17,420</u>	<u>19,132</u>

During the year a loan was made to Brian Naylor at zero interest and is being repaid through his monthly salary. The balance outstanding at the year end was £1,600.

Regarding Brian's employment - please see the independent examiner's report. It has come to light that authority for the employment is not provided in the constitution and the trustees are in the process of seeking authority from the Charity Commission. The trustees are satisfied that the employment is in the best interests of the charity, that any potential conflicts of interest are managed and that all transactions are publicly disclosed in the accounts annually.