

Brackenwood Community Association

Charity number 1182672

Annual Report and Financial Statements

for the year ended 31 May 2023



Brackenwood Community Association

Annual Report and Financial Statements for the year ended 31 May 2023

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the accounts	8 to 10

Prepared by West Yorkshire Community Accountancy Service CIO

Brackenwood Community Association

Trustees' report for the year ended 31 May 2023

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	Resigned April 2023
Kathryn Bowers		
Mildred Edwards		
Anna Osbourne		Resigned Sept 2022
Gary Shaw		Appointed Oct 2022
Alison Gillespie		Appointed Feb 2023
Peter Wilkie		Appointed Feb 2023, resigned Oct 2023
Sallie Fitzgerald		Appointed Apr 2023

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

Katy Sargeant ACA

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) Association 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 2023

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

Brackenwood Community Association is run by a small group of dedicated people, including trustees, part time staff and volunteers who work tirelessly to provide a welcoming place for people in our local community. We are extremely grateful to each and every one, as our regular group activities couldn't run without the support of these volunteers.

Millie's Gang, Parents and Tots, Fun Bingo, Art Group have run weekly sessions all year long.

We continue to run weekly physical activity sessions: Zumba, Tai Chi, two Karate and three Yoga sessions, and this year added a HIT Fitness Class. To keep the class prices as low as possible and affordable for our community, we hire the professional instructors, giving us control of the cost and the ability to offer some free sessions.

In addition to all the regular weekly session we have also run events for all the community: Easter Egg Hunt, Sea Side Trip, Summer Fayre, Halloween party, Christmas Craft Fayre, Christmas Outing for Millie's Gang, Kids Christmas Party.

This year we have been part of Warm Space & Welcome Space. We have also been able to access the Household Support Fund to assist members of our community who have really been struggling due to cost of living increases.

Brackenwood Community Association

Trustees' report (continued) for the year ended 31 May 2023

Financial review

The net expenditure for the year were £9,578, including net expenditure of £1,335 on unrestricted funds and net expenditure of £8,243 on restricted funds after transfers.

Reserves policy

The charity's free reserves, at the year end were £35,531.

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. Based on the 2023/24 budget, the reserves should be between £17,700 and £35,450.

Approved by the board of trustees on 9/12/2024

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 2023, 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. 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 charity as required by section 130 of the Charities Act;
- 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.

Katy Sargeant ACA

9/12/2024

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 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Receipts					
Grants and donations	(2)	1,822	12,461	14,283	23,076
Members subscriptions		1,209	-	1,209	1,525
Regular group bookings		10,510	-	10,510	8,668
BCA group income		20,848	-	20,848	13,586
Private party bookings		1,860	-	1,860	1,740
Fayre and event income		1,750	-	1,750	1,135
Café sales		7,808	-	7,808	5,833
Employee loan repayments received		1,600	-	1,600	400
Bank interest		288	-	288	13
Total receipts		47,695	12,461	60,156	55,976
Payments					
Salaries, NIC and pensions		25,366	14,442	39,808	34,730
Payroll charges		726	-	726	604
Bookkeeping		1,050	-	1,050	-
Printing, postage and stationery		114	-	114	370
Rates, electricity and water		140	2,673	2,813	6,984
Insurance, licences and legal		1,940	149	2,089	2,486
Telephone and broadband		605	260	865	865
Refuse and cleaning		1,305	95	1,400	1,052
Gardening		110	-	110	230
Repairs and maintenance		1,328	-	1,328	1,144
Replacement and new equipment		773	41	814	1,396
Event and activities expenses		8,575	2,862	11,437	8,621
Café Stock		4,589	182	4,771	3,041
Volunteer expenses		658	-	658	364
Training		340	-	340	115
Other expenses		1,051	-	1,051	134
Employee loan paid out		-	-	-	2,000
Independent examination		360	-	360	360
Total payments		49,030	20,704	69,734	64,496
Net receipts / (payments)		(1,335)	(8,243)	(9,578)	(8,520)
Transfers between funds		-	-	-	-
Net movement in funds		(1,335)	(8,243)	(9,578)	(8,520)
Fund balances brought forward		36,866	9,985	46,851	55,371
Fund balances carried forward	(3)	35,531	1,742	37,273	46,851

Brackenwood Community Association
Statement of assets and liabilities
as at 31 May 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	35,525	1,742	37,267	46,803
Cash in hand	6	-	6	48
Total cash funds	<u>35,531</u>	<u>1,742</u>	<u>37,273</u>	<u>46,851</u>

Debtors and prepayments

	2023
	£
Debtors	450
Prepayments	305
	<u>755</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

Liabilities

	2023
	£
Accruals (includes £1k estimate for utilities)	1,630
	<u>1,630</u>

The financial statements were approved by the board of trustees on 9/12/2024

Cheryl Harrington (Trustee)

Brackenwood Community Association

Notes to the accounts

for the year ended 31 May 2023

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 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Leeds City Council (LCC)	-	401	401	-
Leeds Community Foundation (LCF)	-	2,366	2,366	1,556
Local Giving	-	500	500	500
People's Health Trust	-	6,194	6,194	15,490
The Woodrow Family Trust	-	2,000	2,000	-
Voluntary Action Leeds (VAL)	-	1,000	1,000	-
Arnold Clark	-	-	-	3,000
HMRC Job Retention Scheme	-	-	-	1,820
Donations	1,822	-	1,822	710
	<u>1,822</u>	<u>12,461</u>	<u>14,283</u>	<u>23,076</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
People's Health Trust	4,794	6,194	10,988	-	-
LCF Suicide Prevention Fund	1,635	-	1,635	-	-
Arnold Clark	2,000	-	2,000	-	-
Local Giving - Magic Little Grant	-	500	500	-	-
LCF lunch club (Millie's Gang)	1,556	2,366	2,180	-	1,742
VAL Warm Spaces	-	1,000	1,000	-	-
LCC - MICE Grants	-	401	401	-	-
The Woodrow Family Trust	-	2,000	2,000	-	-
	<u>9,985</u>	<u>12,461</u>	<u>20,704</u>	<u>-</u>	<u>1,742</u>

Fund name	Purpose of restriction
People's Health Trust	2 Year grant to run a Community Café project to bring the community together again.
LCF Suicide Prevention Fund	Towards costs of the Room With a Cue project; a men's suicide prevention programme starting September 2020.
Arnold Clark	To run activities at the centre, including Zumba and Yoga, to hire instructors and ensure classes are financially accessible to our community.
Local Giving - Magic Little Grant	To run activities at the centre and to contribute overheads of running sessions.
LCF lunch club (Millie's Gang)	To contribute towards Millie's Gang, our weekly lunch club.
VAL Warm Spaces	Warm Spaces provision.
LCC - MICE Grants	2023 / 24 Contribution to Trip in July 23.
The Woodrow Family Trust	Towards salary of Development Co-ordinator.

Brackenwood Community Association
Notes to the accounts continued
for the year ended 31 May 2023

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.

5 Related party transactions continued

Other transactions with trustees or related parties			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Brian Naylor	Relative of Cheryl Harrington (Chair)	Employment as caretaker	18,965	17,420
Brian Naylor	Relative of Cheryl Harrington (Chair)	Employee Loan	-	2,000
			<u>18,965</u>	<u>19,420</u>

The trustees received approval from the Charity Commission for this employment.