

Company registered number 3008194  
Registered charity number 1043975

## **Bramley Elderly Action**

### **Financial Statements**

**for the year ended 31st March 2022**



**Bramley Elderly Action**  
**Report of the trustees for the year ended 31 March 2022**

The trustees present their report and unaudited financial statements for the year ended 31<sup>st</sup> March 2022.

**Reference and Administrative Information**

Charity name	Bramley Elderly Action
Charity Registration Number	1043975
Company Registration Number	3008194
Registered Office	Bramley Community Centre Waterloo Lane Bramley LS13 2JB

**Trustees**

J Dawson  
T Parsons  
J Hollings  
L Elson  
B Peacock

Appointed 25 February 2022

**Company Secretary**

Lee Ingham

**Principal staff**

Lee Ingham                      CEO

**Independent Examiner**

Paul Cowham FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

**Bankers**

Virgin Money  
Waver Green  
Pudsey  
West Yorkshire  
LS28 7BG

**Bramley Elderly Action**  
**Report of the trustees**  
**for the year ended 31 March 2022**

**Objectives and activities**

**Objects**

Bramley Elderly Action (BEA) was set up in 1994 in response to the Community Care Act with initial funding from the Local Authority who have continued to part fund our work.

We provide a broad range of social, health improvement activities, for the older people of Bramley and surrounding areas. Through Older Wiser Local Seniors (OWLS) we make a similar impact for older people living in Headingley and surrounding areas.

Our mission statement is to provide 'friendship, support and opportunities for older people, leading to their improved wellbeing and improved happiness'. Our values are: 'caring, inclusive, efficient, effective'. Our 'Ambitious Strategic Plan (2021 -26)' set-out how we plan to increase our impact by doubling our membership and increasing engagement amongst existing members.

In line with the organisations original Memorandum and Articles, our principal activity during the period was 'the relief of elders in the Leeds area'.

**Activities undertaken for public benefit in relation to objects**

Membership of BEA is free and pre-COVID we provided a wide range of 35 regular preventative health activities to get people out-and-about. During the pandemic, staff and volunteers continued to provide safe support through phone befriending, keep-in-contact calls, doorstep-visits, a door-step delivery supermarket shopping service, access and support to new online activities. In 2021, we were appointed the Leeds winner Virgin Media's Local Legend Campaign.

The pandemic has highlighted the importance of what we do and it has renewed our commitment to increase our impact and help increase happiness amongst local older people.

In 2011 we set up a Neighbourhood Network Scheme called Older Wiser Local Seniors (OWLS) which operates in Headingley, Burley, Hyde Park, Little Woodhouse and parts of Kirkstall. OWLS is part of BEA, although it has its own identity, membership, volunteers and range of activities.

In considering the charity's benefit to the public, the trustees have followed the guidance published by the Charity Commission on public benefit, and are satisfied that the charity's activities do benefit the public.

**Achievements and Performance**

Throughout the pandemic we continued to develop the impact we make with the support of Leeds City Council, charitable trusts, earned income, legacies, almost 200 volunteers and 1,400 members.

In 2021/22 we made a good start on our Ambitious Strategic Plan (2021 -26), assisted by the appointment of a Business Development Manager. In August 2021, we surveyed local older people (members and non-members) as to what we could to help them be happier. The 148 responses have informed the changes we are making to increase happiness.

In March 2020 we purchased our first property, which provides OWLS with a high street presence and office in central Headingley, plus a source of income from the tenants living on the first floor. We now have an income stream from four buildings, adding to Bramley Community Centre (2018), Bramley Lawn Social Centre (2014) and Bramley Community Shop (2009) which was set up by Upbeat Social Enterprise CIC. UpBEAt is closely linked to BEA but it has its own Board and financial statements.

**Bramley Elderly Action**  
**Report of the trustees**  
**for the year ended 31 March 2022**

**Financial Review**

**Financial Review**

The attached accounts show the state of affairs at 31st March 2022. Over the year we operated with a small deficit (£26,146 including £14,988 depreciation). This small deficit was an achievement taking into consideration: reduced income from services and room hire; COVID funding from central government stopped (£86,031); our Leeds City Council core funding was cut (£14,681); it was the first full year of making repayments (£35,420) on the building we purchased in 2020/21.

The good news is that we see 2022/23 as a better year with much of the funding already secured and we have started discussion with Leeds City Council to extend our core funding from October 2023 for a further five years. Leeds City Council have been our main funder since 1994.

Our financial strategy remains sustainable growth by linking our core costs (mainly staff costs) to a growing range of regular income streams e.g. Bramley Community Shop is beginning to make a small surplus. Our Ambitious Strategic Plan (2021 -26) outlines how we plan to make the best use of our resources, in order to meet our duty to local older people and to respond to the challenges they face.

In 2022, we reviewed our reserves policy and decided to strengthen reserves by £30k. Our reserves policy is to have the equivalent to a minimum of the staff redundancy costs (currently £43,000) plus a contingency fund of £50,000. The level of unrestricted funds not committed or invested in tangible fixed assets (the free reserves) at 31 March 2021 is £90,265.

This policy has been established with the following considerations being taken into account:

- its forecasts for levels of income for the current and future years, taking into account the reliability of each source of income and the prospects for developing new income sources;
- its forecasts for expenditure for the current and future years on the basis of planned activity;
- its analysis of any future needs, opportunities, commitments or risks, where future income alone is unlikely to be able to meet anticipated costs; and
- its assessment, on the best evidence reasonably available, of the likelihood of each of those needs that justify having reserves arising and the potential consequences for the charity of not being able to meet them

The organization has placed reserves in a 95-day release investment account. The Board consider the organisation to be in a sustainable position.

**Structure, governance and management**

**Governing document**

The governing document takes the form of a memorandum of association and an articles of association. In 2022 we reviewed and updated the memorandum and articles to make the wording more current. The company limited by guarantee was registered on 10 January 1995 number 3008194.

**Company status**

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2021 was 1.

**Trustee selection methods**

Potential trustees meet with the Chair and Chief Executive Officer (CEO) before being invited to observe a Board meeting/s. In 2021, the Board completed an audit of skills and revised our recruitment process to make sure it is in line with good practice.

**Bramley Elderly Action**  
**Report of the trustees**  
**for the year ended 31 March 2022**

**Induction and training of trustees**

New trustees are appointed when required and to broaden the base of experience and skills available within the Trustee Board. All trustees complete the volunteer induction and are offered training where appropriate.

**Organisational structure**

In 2021 we completed a review of the management structure in order to better equip the organisation to better align the staff structure with our Ambitious Strategic Plan (2021 -26). In November 2021, we appointed a full time Business Development Manager in accordance with the review. Draft accounts are authorised by the Board and presented to members at the AGM before approval by the Board.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to:

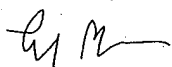
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 (issued in March 2015) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by:



..... Signed

Toby Parsons

..... Name

12 / 13 / 2022

..... Date

**Independent Examiner's Report to the trustees of  
Bramley Elderly Action**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 2011 ('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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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.

*Paul Cowham*

Paul Cowham MA FCA DChA  
Green Fish Resource Centre  
46 - 50 Oldham Street  
Manchester  
M4 1LE

12 / 13 / 2022

Date.....

Bramley Elderly Action  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income</b>					
Donations and legacies	3	48,469	-	48,469	40,049
Grants	4	388,543	49,509	438,052	600,006
Fees and other income	5	62,300	-	62,300	24,085
Investments	6	259	-	259	2
<b>Total income</b>		<b>499,571</b>	<b>49,509</b>	<b>549,080</b>	<b>664,142</b>
<b>Expenditure</b>					
Raising funds	7	1,600	-	1,600	1,326
Charitable activities	8	482,167	91,459	573,626	537,875
<b>Total expenditure</b>		<b>483,767</b>	<b>91,459</b>	<b>575,226</b>	<b>539,201</b>
<b>Net income/(expenditure) for the year</b>	9	<b>15,804</b>	<b>(41,950)</b>	<b>(26,146)</b>	<b>124,941</b>
Transfer between funds		13,929	(13,929)	-	-
<b>Net movement in funds for the year</b>		<b>29,733</b>	<b>(55,879)</b>	<b>(26,146)</b>	<b>124,941</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		241,274	61,952	303,226	178,285
<b>Total funds carried forward</b>		<b>271,007</b>	<b>6,073</b>	<b>277,080</b>	<b>303,226</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Bramley Elderly Action  
Company number 3008194  
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	14	395,465	398,530
Investments	15	73	73
<b>Total fixed assets</b>		<b>395,538</b>	<b>398,603</b>
<b>Current assets</b>			
Debtors	16	17,762	9,926
Cash at bank and in hand		86,618	158,980
<b>Total current assets</b>		<b>104,380</b>	<b>168,906</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(34,349)	(34,577)
<b>Net current assets</b>		<b>70,031</b>	<b>134,329</b>
<b>Total assets less current liabilities</b>		<b>465,569</b>	<b>532,932</b>
Creditors: amounts falling due after more than one year	18	(188,489)	(229,706)
<b>Net assets</b>		<b>277,080</b>	<b>303,226</b>
<b>Funds of the charity</b>			
Restricted income funds	19	6,073	61,952
Unrestricted income funds	20	271,007	241,274
<b>Total charity funds</b>		<b>277,080</b>	<b>303,226</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 20 form part of these accounts.

Approved by the trustees on 17 Sep 22 and signed on their behalf by:

Name Toby Parsons

Signed





# Bramley Elderly Action

## Statement of Cash Flows for the year ending 31 March 2022

	Note	2022 £	2021 £
<b>Cash provided by/(used in) operating activities</b>		<b>(19,481)</b>	<b>159,267</b>
<i>Cash flows from investing activities:</i>			
Bank interest		259	2
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(11,923)	(61,293)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
<b>Cash provided by/(used in) investing activities</b>		<b>(11,664)</b>	<b>(61,291)</b>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(41,217)	(11,397)
Cash inflows from new borrowing		-	-
<b>Cash provided by/(used in) financing activities</b>		<b>(41,217)</b>	<b>(11,397)</b>
Increase/(decrease) in cash and cash equivalents in the year		(72,362)	86,579
Cash and cash equivalents at the beginning of the year		158,980	72,401
<b>Cash and cash equivalents at the end of the year</b>		<b>86,618</b>	<b>158,980</b>

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022

### 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bramley Elderly Action meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Covid 19 has meant that the charity has had to adapt its provision of services (i.e. a shopping service has been set up for older people who are unable to go shopping during lockdown), although it has not been able to offer the full range of services in order to comply with social distancing. The main funding streams have not been impacted by Covid19 and the trustees are happy that the charity is a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

## Bramley Elderly Action

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### **d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### **e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## Bramley Elderly Action

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### **g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### **j Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Leasehold improvements	10 - 25 years
Freehold building	50 years
Freehold improvements	25 years

#### **m Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **n Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Bramley Elderly Action

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

### 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations	6,067	-	6,067	3,580	-	3,580
Legacy	42,402	-	42,402	36,469	-	36,469
<b>Total</b>	<b>48,469</b>	<b>-</b>	<b>48,469</b>	<b>40,049</b>	<b>-</b>	<b>40,049</b>

# Bramley Elderly Action

Notes to the accounts for the year ended 31 March 2022 (continued)

## 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Leeds City Council NSS Contract (BEA)	215,995	-	215,995	226,615	-	226,615
Leeds City Council NSS Contract (OWLS)	84,573	-	84,573	88,634	-	88,634
Leeds City Council Public Health (OWLS)	-	-	-	-	12,162	12,162
Leeds City Council Public Health (BEA)	-	-	-	-	24,324	24,324
SWIFT Time to Shine	30,000	-	30,000	30,000	-	30,000
Barca Leeds Big Lottery	-	19,581	19,581	5,000	-	5,000
Community Fund	-	10,000	10,000	-	50,000	50,000
HMRC JRS	-	428	428	-	11,278	11,278
LCC Covid	-	-	-	83,031	3,000	86,031
LCC 100% Digital	-	-	-	-	800	800
LCC 52 North Lane Development	-	-	-	-	18,900	18,900
LCC Kickstart	5,706	-	5,706	-	-	-
Bramley Variety Show Harrison and Potter Trust	1,350	-	1,350	-	-	-
Ladies Benevolent Society	-	7,000	7,000	-	5,100	5,100
Leeds Community Foundation	15,000	-	15,000	35,000	-	35,000
Leeds Older Peoples Forum	2,381	-	2,381	-	1,277	1,277
Coop foundation Leeds Hospitals Charity Other	2,550	-	2,550	-	3,960	3,960
grants/contracts <= £1,000	30,000	-	30,000	-	-	-
	-	12,500	12,500	-	-	-
	988	-	988	925	-	925
<b>Total</b>	<b>388,543</b>	<b>49,509</b>	<b>438,052</b>	<b>469,205</b>	<b>130,801</b>	<b>600,006</b>

## 5 Fees and other income

	2022 £	2021 £
Fees and sales	30,848	1,741
Property Income	25,518	17,907
Fundraising income	5,696	4,437
Other income	238	-
	<b>62,300</b>	<b>24,085</b>

All income from fees and trading is unrestricted.

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 6 Investment income

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Income from bank deposits	259	-	259	2	-	2
	259	-	259	2	-	2

All of the charity's investment income arises from money held in interest bearing deposit accounts.  
All investment income is unrestricted.

### 7 Analysis of expenditure on raising funds

	Total 2022 £	Total 2021 £
Fundraising costs	1,600	1,326

### 8 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Depreciation	14,988	16,066
Staff costs	388,443	372,794
Premises costs	35,103	32,766
General running costs	52,781	50,152
Activities costs	62,580	48,265
Professional fees	8,177	5,260
Mortgage interest	9,113	9,113
Other governance costs		
Other governance costs	941	2,259
Independent examination	1,500	1,200
	573,626	537,875
	2022 £	2021 £
Restricted expenditure	91,459	112,715
Unrestricted expenditure	482,167	425,160
	573,626	537,875

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 9 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022 £	2021 £
Depreciation	14,988	16,066
Operating lease rentals:		
Property		
Independent examiner's remuneration		
- accountancy	750	750
- independent examination	750	750

### 10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	345,456	333,320
Social security costs	19,524	19,090
Employers pension contributions	8,054	7,843
Staff and volunteer expenses, travel, training	8,399	6,960
Freelance staff	3,678	2,563
Recruitment & pension fees	3,332	3,018
	<u>388,443</u>	<u>372,794</u>

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 19 (2021: 20).

The average full time equivalent number of staff employed during the period was 15 (2021: 15).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £50,003 (2021: £90,706 - this comparative figure also included the Services and Development Manager).

### 11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).



# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Leeds City Council	326,283	351,735
	<u>326,283</u>	<u>351,735</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

### 13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 14 Fixed assets: tangible assets

	Freehold Property £	Freehold Improvements £	Vehicles £	Leasehold Improvements £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>						
At 1 April 2021	270,000	39,894	43,880	70,100	38,466	462,340
Additions	-	5,955	-	5,968	-	11,923
Disposals	-	-	-	-	-	-
At 31 March 2022	270,000	45,849	43,880	76,068	38,466	474,263
<b>Depreciation</b>						
At 1 April 2021	5,400	1,596	3,657	20,972	32,185	63,810
Charge for the year	(5,400)	1,834	12,544	3,757	2,253	14,988
Disposals	-	-	-	-	-	-
At 31 March 2022	-	3,430	16,201	24,729	34,438	78,798
<b>Net book value</b>						
At 31 March 2022	270,000	42,419	27,679	51,339	4,028	395,465
At 31 March 2021	264,600	38,298	40,223	49,128	6,281	398,530

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 15 Investments

	2022 £	2021 £
Shares in group undertaking (at cost)	73	73

### 16 Debtors

	2022 £	2021 £
Trade debtors	13,228	7,701
Other debtors & prepayments	4,534	2,225
	17,762	9,926

### 17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,620	15,940
Other creditors and accruals	3,422	7,240
Loan repayments	26,307	11,397
	34,349	34,577

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 18 Creditors: amounts falling after more than one year

	2022 £	2021 £
Key fund mortgage	164,531	181,790
Co-op foundation loan	23,958	47,916
	<u>188,489</u>	<u>229,706</u>
Repayable after more than 5 years by instalments	<u>98,197</u>	<u>110,697</u>
Repayable after more than 5 years other than by instalments	<u>-</u>	<u>-</u>

Both the mortgage and the loan are secured on freehold property purchased by the charity in March 2020. The property is 52/52a North Lane, Headligley, Leeds, LS6 3HU

### 19 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Awards for All	2,037	-	(2,037)	-	-
BARCA Community Hub Grants	-	19,581	(19,581)	-	-
LCC 100% digital	2,099	-	(1,783)	-	316
LCC Public Health	26,388	-	(31,359)	4,971	-
Leeds Hospitals Charity	-	12,500	(9,763)	-	2,737
National Lottery Community Fund	7,428	10,000	(17,428)	-	-
Harrison and Potter Trust 1	3,600	-	(3,600)	1,500	1,500
Harrison and Potter Trust 2	-	7,000	(5,480)	-	1,520
LCC Covid	1,500	-	-	(1,500)	-
LCC 52 North Lane Development	18,900	-	-	(18,900)	-
HMRC JRS	-	428	(428)	-	-
	<u>61,952</u>	<u>49,509</u>	<u>(91,459)</u>	<u>(13,929)</u>	<u>6,073</u>

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 19 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Awards for All Morrisons	2,037	-	-	-	2,037
Leeds Older Peoples Forum	-	3,960	(3,960)	-	-
LCC 100% digital	2,586	800	(1,287)	-	2,099
LCC Public Health	-	36,486	(10,098)	-	26,388
Leeds Community Foundation	-	1,277	(1,277)	-	-
Minibus Fund	20,000	-	(20,000)	-	-
National Lottery Community Fund	17,243	50,000	(59,815)	-	7,428
Harrison and Potter Trust	-	5,100	(1,500)	-	3,600
LCC Covid	-	3,000	(1,500)	-	1,500
LCC 52 North Lane Development	-	18,900	-	-	18,900
HMRC JRS	-	11,278	(11,278)	-	-
LCC Wellbeing OWLS	-	-	-	-	-
Bramley Lawn Fund	-	-	-	-	-
YBS charitable fund	2,000	-	(2,000)	-	-
	43,866	130,801	(112,715)	-	43,052

The balances on restricted funds are all unexpended grants for the charity's projects.

### 20 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	140,471	499,571	(468,779)	(80,998)	90,265
Fixed assets fund/mortgage fund	100,803	-	(14,988)	94,927	180,742
	241,274	499,571	(483,767)	13,929	271,007

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	33,543	628,070	(505,149)	(15,993)	140,471
Fixed assets/mortgage fund	100,876	-	(16,066)	15,993	100,803
	134,419	628,070	(521,215)	-	241,274

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Fixed assets fund	This represents the net book value of the fixed assets that are not considered to be part of the general fund, the balance of the long term loan and mortgage has been netted off this amount

# Bramley Elderly Action

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	395,465	-	-	395,465
Net current assets/(liabilities)	(36,845)	100,803	6,073	70,031
<b>Total</b>	<b>170,204</b>	<b>100,803</b>	<b>6,073</b>	<b>277,080</b>

### 22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
<b>Net income/(expenditure) for the year</b>	<b>(26,146)</b>	<b>124,941</b>
<b>Adjustments for:</b>		
Depreciation charge	14,988	16,066
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(259)	(2)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(7,836)	6,662
Increase/(decrease) in creditors	(228)	11,600
<b>Net cash provided by/(used in)</b>	<b>(19,481)</b>	<b>159,267</b>