Charity registration number 1100266 (England and Wales)

Company registration number 04754607

BROCKWORTH LINK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BROCKWORTH LINK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss M Constantinescu	
	Mr M S Couzens	
	Mr A Goode	
	Mr J F Honey	
	Mr A Casey	
	Mrs H R Prosser	
	Mrs N J Walsh	
	Mrs M A C Jennings	(Appointed 27 March 2025)
	Mrs V Rock	(Resigned 27 March 2025)
Secretary	Mr M P Nadin	
Charity number (England and Wales)	1100266	
Company number	04754607	
Registered office	Brockworth Library Moorfield Road Brockworth Gloucester Gloucestershire United Kingdom GL3 4EX	
Independent examiner	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX	

BROCKWORTH LINK

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BROCKWORTH LINK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives for which Brockworth Link is established were updated in the change to the Articles of Association that was passed on March 2024. The charity is established to significantly contribute to the social and economic development of Brockworth by providing a community-based library and education centre, advice and support services for disadvantaged members of the community and a positive meeting place and support centre for the young people. Its objectives are:

(a) The relief of persons resident in the area of benefit in need, hardship and distress including the elderly and the disabled by providing or assisting in the provision of:

(a1) Advice and information regarding their legal entitlements particularly (but not exclusively) state benefits, housing consumer matters and debt and

(a2) Facilities and services to relieve persons suffering from substance addiction together with the families of such persons

(b) The advancement of education amongst persons resident within the area of benefit

(c) The advancement of such other charitable purposes in the interests of social welfare as are beneficial to the community within the area of benefit.

The benefit area is primarily the civil parish of Brockworth, the wider county of Gloucestershire and surrounding areas.

Social investments

In planning Brockworth Link's activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'Achievement and performance' and above under 'Objectives and activities'.

Achievements and performance

Significant activities and achievements against objectives

During 2024–25, the library has maintained its regular opening hours and continued to play a vital role at the heart of the Brockworth community. Our activities have steadily expanded, particularly in the areas of education and youth engagement. Courses consistently receive positive responses, and we actively encourage customer feedback and suggestions to shape future improvements.

We have remained committed to forward-thinking development and have made tangible progress across several key projects throughout the year. Our youth provision, in particular, has continued to thrive, with increased participation and extended reach into surrounding areas.

Financially, we have maintained stability and successfully secured multiple grants, allowing us to deliver a variety of valuable projects.

Our day-to-day operations are managed by our core team of four: Monica Constantinescu (General Manager), Anne Fuller (Library Manager), Maria McIntosh (Assistant Library Manager) and Charlotte Mills (Youth Manager).

Some highlights from the year include:

- The continued success of our Italian language classes, alongside the reintroduction of French and Spanish sessions.
- Our Baby Bounce & Rhyme group remains a popular weekly fixture, attracting parents, grandparents, carers and their little ones.
- Youth provision has seen significant growth, with expanded sessions in Brockworth, a weekly club in Churchdown and plans of a new delivery in Coopers Edge.
- We partnered with the local parish council and church to host a highly successful Christmas Fayre, uniting the community for the second time in three years.
- Funding has been received from Brockworth Parish Council, Tewkesbury Borough Council, Gloucestershire County Council and other valued supporters.
- With support from The National Lottery, we have continued using our CRM system, which provides valuable insight into attendance and satisfaction across both Brockworth Community Library and Brockworth Link. This has significantly contributed to our learning and development as a charity.

Financial review

Investment policy and objectives

The trustees continue to monitor that bank deposits provide a reasonable return for the charity.

Reserves policy

The Management Committee has examined the charity's requirements for reserves, in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be equivalent to six months of projected expenditure.

Budgeted revenue expenditure for 2025-26 is in the order of £80,000, which would require the trustees to hold a balance of c £40,000 in reserve. The present level of unrestricted reserves available to the charity is £54,936, which meets the trustees' target. The Management Committee will continue to keep the budget and performance against budget under review throughout the year, so that the minimum reserves required under the charity's adopted policy are always in hand.

Plans for future periods

Brockworth Link trustees have continued to operate in line with our four-year business plan, originally updated before the COVID-19 pandemic. We remain committed to turning that vision into reality. In August 2024, the business plan committee met to review and streamline the plan, making it more accessible and practical for ongoing use.

Trustees are working collaboratively to refine and update the existing document, ensuring it remains relevant and aligned with our goals. This is an ongoing process, with sections regularly reviewed and revised to reflect current priorities.

The significant housing developments in Brockworth present both opportunities and challenges and our planning takes these future changes into account.

Securing sustainable long-term revenue funding remains a key focus as we continue to grow and strengthen our services.

As always, we move forward with a sense of confidence, commitment and ambition for the future.

Structure, governance and management

The charity is constituted as a company limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1. The charity's governing document is its Memorandum and Articles of Association dated 19 May 2003 and updated March 2024.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss M Constantinescu	
Mr M S Couzens	
Mr A Goode	
Mr J F Honey	
Mr A Casey	
Mrs H R Prosser	
Mrs V Rock	(Resigned 27 March 2025)
Mrs N J Walsh	
Mrs M A C Jennings	(Appointed 27 March 2025)

Recruitment and appointment of trustees

Details of officers and advisers are given on page 1 of this report. The power to appoint new trustees is vested in existing trustees.

Organisational structure

In accordance with the Articles of Association, Brockworth Link is directed by an Executive Committee comprising a Chair, Vice Chair, Treasurer, Secretary and such other Honorary Officers as the charity shall decide. The Executive Committee meets bi-monthly.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Statement of trustees' responsibilities

The trustees, who are also the directors of Brockworth Link for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The trustees' report was approved by the Board of Trustees. and signed on its behalf by:

Mrs N J Walsh
Trustee

27 August 2025

BROCKWORTH LINK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BROCKWORTH LINK

I report to the trustees on my examination of the financial statements of Brockworth Link (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Roger Downes FCA
BK Plus Limited
Association of Chartered Certified Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX
England
27 August 2025

BROCKWORTH LINK

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	732	-	732	1,196	-	1,196
Charitable activities	3	-	248,762	248,762	27,424	87,293	114,717
Other trading activities	4	13,865	1,119	14,984	15,194	1,486	16,680
Total income		14,597	249,881	264,478	43,814	88,779	132,593
Expenditure on:							
Raising funds	5	164	13,751	13,915	2,909	1,637	4,546
Charitable activities	6	30,039	230,045	260,084	44,726	125,541	170,267
Total expenditure		30,203	243,796	273,999	47,635	127,178	174,813
Net income/(expenditure)		(15,606)	6,085	(9,521)	(3,821)	(38,399)	(42,220)
Transfers between funds		19,965	(19,965)	-	6,762	(6,762)	-
Net movement in funds		4,359	(13,880)	(9,521)	2,941	(45,161)	(42,220)
Reconciliation of funds:							
Fund balances at 1 April 2024		50,577	183,817	234,394	47,636	228,978	276,614
Fund balances at 31 March 2025		54,936	169,937	224,873	50,577	183,817	234,394

BROCKWORTH LINK

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**11**		129,619		159,729
Current assets					
Debtors	**12**	11,079		11,896	
Cash at bank and in hand		87,623		66,053	
		98,702		77,949	
Creditors: amounts falling due within one year	**13**	(3,448)		(3,284)	
Net current assets			95,254		74,665
Total assets less current liabilities			224,873		234,394
The funds of the charity					
Restricted income funds	**15**		169,937		183,817
Unrestricted funds	**16**		54,936		50,577
			224,873		234,394

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 August 2025

Mrs N J Walsh
Trustee

Company registration number 04754607 (England and Wales)

1 Accounting policies

Charity information

Brockworth Link is a private company limited by guarantee incorporated in England and Wales. The registered office is Brockworth Library, Moorfield Road, Brockworth, Gloucester, Gloucestershire, GL3 4EX, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grant income is recognised on receipt unless there is a future obligation to deliver services against that income, in which case it is recognised when those services are delivered. All other income is recognised on receipt.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 Accounting policies **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvement	10% on cost
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	732	1,196

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants	-	248,762	248,762	27,424	87,293	114,717

3 Income from charitable activities (Continued)

Performance related grants analysis

	Total 2025 £	Total 2024 £
Enovert Foundation	50,000	-
Big Lottery Fund	28,520	27,424
Gloucestershire County Council	43,578	14,573
Brockworth Parish Council	43,980	43,825
Awards For All	20,000	10,000
National Highways	14,253	-
National Benevolent Charity	10,000	-
Tewkesbury Borough Council	9,316	3,540
GL3 Community Hub	8,750	8,105
The Foyle Foundation	8,000	-
Garfield Foundation	5,000	-
Gloucestershire Community Foundation	2,500	5,000
Sovereign Network Group	2,000	-
Forest Voluntary Action Forum	1,497	-
Gloucestershire Disability Fund	619	-
Rotary Trust	499	500
Hucclecote Parish Council	250	500
Skipton Building Society	-	750
Co-op Local Community Fund	-	500
	248,762	114,717

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Course fees	5,097	-	5,097	4,077	-	4,077
Other income	8,768	1,119	9,887	11,117	1,486	12,603
Other trading activities	13,865	1,119	14,984	15,194	1,486	16,680

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Purchases	164	13,751	13,915	2,909	1,637	4,546

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	99,940	94,904
Depreciation	30,110	30,299
Rent, rates and utilities	7,374	7,387
Insurance	1,510	1,312
Telephone	1,417	3,042
Stationery, postage & supplies	327	786
Sundries	347	1,257
Contracted services	8,538	7,247
Maintenance & repairs	92,938	7,812
Bank charges	-	18
Equipment purchase & hire	953	605
IT & website	288	248
Youth activities	11,548	11,352
Licences and subscriptions	3,490	2,557
	258,780	168,826
Share of support and governance costs (see note 7)		
Governance	1,304	1,441
	260,084	170,267
Analysis by fund		
Unrestricted funds	30,039	44,726
Restricted funds	230,045	125,541
	260,084	170,267

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,304	1,441
Analysed between:		
Accountancy fees	1,304	1,441

8 **Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9 **Employees**

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	10	10

Employment costs	2025 £	2024 £
Wages and salaries	96,608	92,243
Social security costs	1,633	1,084
Other pension costs	1,699	1,577
	99,940	94,904

There were no employees whose annual remuneration was more than £60,000.

10 **Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Leasehold improvement	Computers	Total
	£	£	£
Cost			
At 1 April 2024	256,116	47,438	303,554
At 31 March 2025	256,116	47,438	303,554
Depreciation and impairment			
At 1 April 2024	100,885	42,940	143,825
Depreciation charged in the year	25,612	4,498	30,110
At 31 March 2025	126,497	47,438	173,935
Carrying amount			
At 31 March 2025	129,619	-	129,619
At 31 March 2024	155,231	4,498	159,729

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Accrued income	10,683	11,578
Prepayments	396	318
	11,079	11,896

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,758	1,683
Other creditors	405	396
Accrued expenditure	1,285	1,205
	3,448	3,284

14 Secured debts

Tewkesbury Borough Council has a legal charge over the leasehold property that the charity occupies for its activities.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Youth Services	5,000	55,114	(66,873)	11,509	4,750
Capital Equipment	170,207	-	(24,285)	-	145,922
Library Services	7,360	101,987	(66,588)	(31,474)	11,285
IT Classes	1,250	-	(1,250)	-	-
Roof repair	-	92,780	(84,800)	-	7,980
	183,817	249,881	(243,796)	(19,965)	169,937

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Youth Services	11,762	62,615	(62,615)	(6,762)	5,000
Capital Equipment	194,492	-	(24,285)	-	170,207
Library Services	21,474	26,164	(40,278)	-	7,360
IT Classes	1,250	-	-	-	1,250
	228,978	88,779	(127,178)	(6,762)	183,817

Details of Restricted Funds

Youth Services - Funding for staff costs and expenses for Brockworth Youth Club (known as B-Epic and run under the umbrella of Brockworth Link), other youth activities and offsite events.

Capital Equipment - Funding for library improvements, IT equipment and expenditure on the library roof. Assets purchased with this funding are either capitalised as fixed assets and the subsequent depreciation charged against this fund or charged direct against the fund where the expenditure is not capitalised.

Library Services - Funding for operational costs to provide local community library services, including an IT suite for public use, and for extended library opening hours.

IT Classes - Funding for basic IT classes for the local community.

Roof repair - During the year, the charity undertook a major roof repair project, which was essential due to several persistent leaks within the building. The works involved the removal of the existing flat roof layers, followed by the installation of insulation and the application of a new mineral felt membrane. This necessary investment has ensured the building is watertight, energy efficient and fit for purpose, safeguarding the space for ongoing community use.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	50,577	14,597	(30,203)	19,965	54,936

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	47,636	43,814	(47,635)	6,762	50,577

17 Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:-

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and

ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

18 Contingent liabilities

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year-end.

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.