Company registration number 04754607 (England and Wales)

Charity registration number 1100266 (England and Wales)

BROCKWORTH LINK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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	
	Mr C Berry	(Appointed 22 January 2026)
	Mrs M Brudenell	(Appointed 6 November 2025)
Country of incorporation	United Kingdom (England and Wales)	04754607
Charity registration	England and Wales	1100266
Registered office	Brockworth Library Moorfield Road Brockworth Gloucester Gloucestershire United Kingdom GL3 4EX	
Accountants	bk plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX	

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BROCKWORTH LINK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 2025–2026, the library has continued to maintain its regular opening hours while remaining a vital hub at the heart of the Brockworth community. Over the past year, our activities and services have continued to grow, particularly in the areas of education and youth engagement. Our courses consistently receive positive feedback, and we actively encourage suggestions from participants to help shape and improve our future provision.

We have remained committed to progressive development and have made meaningful progress across several key projects throughout the year. Our youth services, in particular, have gone from strength to strength, with increasing participation levels and an expanded reach into neighbouring communities.

Financially, the organisation has remained stable, and we have successfully secured a number of grants that have enabled us to deliver a wide range of valuable community projects and initiatives.

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

Highlights from the year include:

- The continued success and growing popularity of our Italian language classes, alongside our established French and Spanish sessions.
- Our Baby Bounce & Rhyme group remaining a well-attended weekly activity, bringing together parents, grandparents, carers and young children in a welcoming environment.
- Significant growth in our youth provision, including regular sessions in Brockworth, a weekly youth club in Churchdown, and the introduction of new delivery in Coopers Edge.
- A successful partnership once again with the local parish council and church to host the community Christmas Fayre, bringing residents together for the third time in four years.
- Funding support received from Brockworth Parish Council, Tewkesbury Borough Council, Gloucestershire County Council and a number of other valued funders and supporters.
- Continued support from The National Lottery, enabling us to further utilise our CRM system. This system provides valuable insight into attendance, engagement and customer satisfaction across both Brockworth Community Library and Brockworth Link, significantly contributing to our development and learning 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 6 months of the expenditure. Budgeted revenue expenditure for 2026-2027 is in the order of £80,000. We estimate that we will receive grants, fees and charges and other sources of income to meet this.

The present level of unrestricted reserves available to the charity is £69,428. The Management Committee will continue to keep the budget under review throughout the year.

Plans for future periods

The trustees of Brockworth Link have continued to work in line with our three-year business plan and remain fully committed to delivering its long-term vision. Throughout 2025, the Business Plan Committee met regularly to review, refine and streamline the document, ensuring it remains practical, accessible and effective as a working guide for the organisation.

Trustees continue to work collaboratively to update and strengthen the plan so that it reflects the evolving needs of the charity and the community we serve. This remains an ongoing process, with sections reviewed and revised regularly to ensure our priorities, objectives and future ambitions remain clear and relevant.

The significant housing developments taking place across Brockworth continue to present both opportunities and challenges for the organisation. Our strategic planning takes these future changes into careful consideration as we look to expand and adapt our services to meet growing community demand.

Securing sustainable long-term revenue funding remains a key priority as we continue to develop and strengthen our services for the future.

As always, we move forward with confidence, determination and ambition, committed to building a strong and sustainable future for Brockworth Link and the wider community.

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 N J Walsh	
Mrs M A C Jennings	
Mr C Berry	(Appointed 22 January 2026)
Mrs M Brudenell	(Appointed 6 November 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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

15 September 2026

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 2026.

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

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.

Cinzia Hensley FCA
BK Plus Limited
Association of Chartered Certified Accountants
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX
England

15 September 2026

BROCKWORTH LINK

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**2**	1,329	-	1,329	732	-	732
Charitable activities	**3**	-	177,082	177,082	-	248,762	248,762
Other trading activities	**4**	12,444	1,220	13,664	13,865	1,119	14,984
Total income		13,773	178,302	192,075	14,597	249,881	264,478
Expenditure on:							
Raising funds	**5**	-	4,557	4,557	164	13,751	13,915
Charitable activities	**6**	26,248	161,641	187,889	30,039	230,045	260,084
Total expenditure		26,248	166,198	192,446	30,203	243,796	273,999
Net income/(expenditure)		(12,475)	12,104	(371)	(15,606)	6,085	(9,521)
Transfers between funds		29,847	(29,847)	-	19,965	(19,965)	-
Net movement in funds		17,372	(17,743)	(371)	4,359	(13,880)	(9,521)
Reconciliation of funds:							
Fund balances at 1 April 2025		54,936	169,937	224,873	50,577	183,817	234,394
Fund balances at 31 March 2026		72,308	152,194	224,502	54,936	169,937	224,873

BROCKWORTH LINK

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	**11**		104,007		129,619
Current assets					
Debtors	**12**	6,427		11,079	
Cash at bank and in hand		117,576		87,623	
		124,003		98,702	
Creditors: amounts falling due within one year	**13**	(3,508)		(3,448)	
Net current assets			120,495		95,254
Total assets less current liabilities			224,502		224,873
The funds of the charity					
Restricted income funds	**15**		152,194		169,937
Unrestricted funds	**16**		72,308		54,936
			224,502		224,873

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 2026.

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 15 September 2026

Mrs N J Walsh
Trustee

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 2026 £	Unrestricted funds 2025 £
Donations	1,329	732

3 Income from charitable activities

	Restricted funds 2026 £	Restricted funds 2025 £
Grants	177,082	248,762

3 Income from charitable activities **(Continued)**

Performance related grants analysis

	Total 2026 £	Total 2025 £
Brockworth Parish Council	42,600	43,980
Big Lottery Fund	29,090	28,520
Gloucestershire County Council	28,000	43,578
Upton St Leonards Parish Council	21,911	-
Forest Voluntary Action Forum	10,837	-
GL3 Community Hub	10,032	8,750
Tewkesbury Borough Council	8,946	9,316
Travis Perkins	8,666	-
Police and Crime Commissioner	7,811	-
National Health Service	7,189	-
Asda	1,000	-
Honourable Company of Gloucestershire	500	-
Rotary Trust	500	499
Enovert Foundation	-	50,000
Awards For All	-	20,000
National Highways	-	14,253
National Benevolent Charity	-	10,000
The Foyle Foundation	-	8,000
Garfield Foundation	-	5,000
Gloucestershire Community Foundation	-	2,500
Sovereign Network Group	-	2,000
Forest Voluntary Action Forum	-	1,497
Gloucestershire Disability Fund	-	619
Hucclecote Parish Council	-	250
	177,082	248,762

4 Income from other trading activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Course fees	4,216	-	4,216	5,097	-	5,097
Other income	8,228	1,220	9,448	8,768	1,119	9,887
Other trading activities	12,444	1,220	13,664	13,865	1,119	14,984

5 Expenditure on raising funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Purchases	-	4,557	4,557	164	13,751	13,915

6 Expenditure on charitable activities

	Total 2026	Total 2025
	£	£
Direct costs		
Staff costs	112,761	99,940
Depreciation and impairment	25,612	30,110
Rent, rates and utilities	6,658	7,374
Insurance	2,459	1,510
Telephone	1,419	1,417
Stationery, postage & supplies	534	327
Sundries	672	347
Contracted services	10,837	8,538
Maintenance & repairs	5,210	92,938
Equipment purchase & hire	960	953
IT & website	375	288
Youth activities	15,641	11,548
Licences and subscriptions	3,391	3,490
	186,529	258,780
Share of support and governance costs (see note 7)		
Governance	1,360	1,304
	187,889	260,084
Analysis by fund		
Unrestricted funds	26,248	30,039
Restricted funds	161,266	229,757
	187,514	259,796

7 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	1,360	1,304
Analysed between:		
Accountancy fees	1,360	1,304

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 2026 nor for the year ended 31 March 2025.

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	12	10

Employment costs	2026 £	2025 £
Wages and salaries	110,923	96,608
Social security costs	-	1,633
Other pension costs	1,838	1,699
	112,761	99,940

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 2025	256,116	47,438	303,554
At 31 March 2026	256,116	47,438	303,554
Depreciation and impairment			
At 1 April 2025	126,497	47,438	173,935
Depreciation charged in the year	25,612	-	25,612
At 31 March 2026	152,109	47,438	199,547
Carrying amount			
At 31 March 2026	104,007	-	104,007
At 31 March 2025	129,619	-	129,619

12 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Accrued income	4,194	10,683
Prepayments	2,233	396
	6,427	11,079

13 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	1,702	1,758
Other creditors	451	405
Accrued expenditure	1,355	1,285
	3,508	3,448

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 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Youth Services	4,750	93,420	(79,321)	(12,682)	6,167
Capital Equipment	145,922	-	(24,825)	(2,880)	118,217
Library Services	11,285	84,882	(62,052)	(14,285)	19,830
Roof repair	7,980	-	-	-	7,980
	169,937	178,302	(166,198)	(29,847)	152,194

Previous year:	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

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 - The Gloucestershire County Council Section 106 funding balance of £7,980 was not utilised during the 2025–2026 financial year and will therefore be carried forward into 2026–2027. As this is restricted funding, it will be used for building improvements once the required works have been identified and approval has been obtained from Gloucestershire County Council.

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 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	54,936	13,773	(26,248)	29,847	72,308

Previous year:	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

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 (2025 - 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.