

Company registration number 07304443
Charity number 1138044

BRAMPTON AND BEYOND COMMUNITY TRUST LTD
FINANCIAL STATEMENTS
31 MARCH 2020

BRAMPTON AND BEYOND COMMUNITY TRUST LTD
FINANCIAL STATEMENTS
PERIOD ENDED 31 MARCH 2020

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BRAMPTON AND BEYOND COMMUNITY TRUST LTD

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS AT 31 MARCH 2020

Trustees

R Allan
J Burke
T Coombe
M Fox
M Godridge
M Kane
S Layden
C McAree
A Oswin
J Porter

Registered Office

Brampton Community Centre
Union Lane
Brampton
Cumbria
CA8 1BX

Bankers

Unity Trust
Nine Brindley Place
4 Oozells Square
Birmingham
B1 2HB

Internal Auditor

Independent Examiner

James Cruickshank

Charity Number

1138044

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

TRUSTEES ANNUAL REPORT PERIOD ENDED 31 MARCH 2020

The trustees present their report and the financial statements of the charity for the period ended 31 March 2020.

RESPONSIBILITIES OF THE TRUSTEES

The Charity trustees are responsible for preparing a trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Select suitable accounting policies and then apply them consistently;

Observe the methods and principals 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 business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and Companies Act 2006. The Trustees 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 objectives of the Trust, as set out in its constitution, are to work with others in the area of benefit, without discrimination, to advance education, and provide facilities in the interests of social welfare; to establish a Community Centre; and to promote such other charitable purposes as may from time to time be determined.

Statement as to disclosure

In so far as the trustees are aware at the time of approving our trustees' annual report

There is no relevant information, being information needed by the reporting accountant in connection with preparing their report, of which the reporting accountant is unaware, and

The trustees have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information

By order of the board of trustees

RN Allan
19th August 2020

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

TRUSTEES ANNUAL REPORT PERIOD ENDED 31 MARCH 2020

THE TRUSTEES

The Trustees who served the company during the year were as follows:

R Allan
J Burke (Resigned 18th August 2020)
T Coombe
M Fox
M Godridge (Retired 31st July 2020)
M Kane (Resigned 5th August 2020)
S Layden
C McAree
A Oswin
J Porter

KEY MANAGEMENT PERSONNEL

Centre Manager: Emma Thorburn

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under the part 15 of the Companies Act 2006.

Registered Office
Brampton Community Centre
Irthing Centre
Union Lane
Brampton
CA8 1BX

Signed by order of the trustees

RN Allan

Approved by the trustees on 19th August 2020

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

TRUSTEES ANNUAL REPORT PERIOD ENDED 31 MARCH 2020

The Trust is a registered company limited by guarantee, registered with Companies House in July 2010 (Registration Number 7304443) and registered as a charity with the Charity Commission in September 2010 (Registration Number 1138044). The Trust is controlled by its membership, who are residents of its area of benefit. The Members elect all Trustees, a third of whom retire annually by rotation, at the Annual General Meeting. The Trustees are able to co-opt Members as Trustees during the year, but these must retire at the following Annual General Meeting. Trustees cannot undertake paid work for the Trust.

Trustees have, throughout the year, sought to meet the objects set out in the Trust's articles of association and comply with its responsibilities as a registered charity. In undertaking its work, the Trust has had regard to the Charity Commission's guidance on public benefit.

The Trust has complied with its primary charitable purposes by provided meeting space and other support for a wide range of services to the community in the area of benefit through the operation of Brampton Community Centre, Union Lane, Brampton, where opportunities have been provided for child care, nursery education and family support; arts, crafts and learning activities; various aspects of health and wellbeing by accommodating or arranging related activities; and providing individual support for the disadvantaged. The Trust has engaged with statutory and other third sector providers on health and wellbeing activity to develop its services, including the Integrated Care Communities initiative by the NHS and public health bodies, which has established a group for the Brampton area, providing a strong basis on which to develop the Centre's role as a hub for wellbeing activity in partnership with others.

The Community Centre has provided a base for a wide range of community groups, including Brampton and District 50+ Forum, the Brampton Fellwalkers and Happy Wanderers walking groups, Brampton Film Club, Brampton Players, Brampton Local History Group, Brampton Community Orchestra, Brampton Woodworkers, Border Woodturners, Brampton Arts and Crafts Club, Brampton Fuchsia Society, Brampton Fairtrade Town Group, Brampton Bridge Club and Brampton Bingo Club. The Community Centre also acts as a referral point for specialist individual advice and support agencies. It also provides a small number of offices for the third sector.

The Trust continued to work with other similar organisations to itself in the area through the Carlisle and District Federation of Community Organisations to collectively strengthen their ability to continue delivering services to the area's communities. The Trust had also continued to occupy its Community Centre site alongside Impact Housing Association's 38-bed Extra Care Housing development on a part of the site under a long term lease from the Trust.

As reported last year, the recent physical refurbishment of part of the Community Centre property had not fully produced the planned increases in revenue. A further review of the financial and operational systems to reduce costs and increase efficiency and provide improved marketing was carried out in the latter half of the year. Locality and Key Fund loans obtained in early 2019 helped to underpin the financial position.

The Trust continued to experience falling charitable trading income and incurred a £2k trading deficit in the year on a turnover of £219k. The financial position at the year-end showed the Trust held unrestricted funds of £66k and had enough cash reserves to cover the unspent restricted funds it held in grants, which amounted to £33k.

As the year-end approached, the COVID pandemic had triggered a national lock-down from 23 March, which included the closure of Community Centres, and was preceded by Centre users starting to cease using or booking the Centre. The prospects for the Trust's operations were challenging. The Trust was applying for grants and looking at its operating model to safeguard the future.

The attached accounts comply with current statutory requirements and with the requirements of the charity's governing instrument.

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust Ltd

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2020.

Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirement 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matter has 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 requirement 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 or 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 undertaking of the accounts to be reached.

.....
James W A Cruickshank FCA CTA

James W A Cruickshank & Co
Chartered Accountants
Chartered Tax Advisers
Inglewood
Wreay Syke
Wreay
Carlisle
Cumbria
CA4 0RL

23rd November 2020

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

INCOME STATEMENT

PERIOD ENDED 31 MARCH 2020

	Unrestricted Funds £	Restricted Funds £	12 months to 31st March 2020 £	8 months to 31st March 2019 £
Income				
Donations	2,854	-	2,854	25,126
Investment Income	106	-	106	12
Incoming resources from charitable activities	162,865	52,984	215,849	399,956
Total income	165,825	52,984	218,809	425,094
Expenditure				
Charitable activities	167,684	52,984	220,668	154,921
Total Expenditure	167,684	52,984	220,668	154,921
Net Income/(expenditure) and net movement in funds	(1,859)	-	(1,859)	270,173
Reconciliation of funds				
Total Funds brought forward	249,901		249,901	(20,272)
Total funds	248,042	-	248,042	249,901
Transfer from/to Reserves	-		-	-
Total Funds Carried forward	248,042	-	248,042	249,901

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

STATEMENT OF FINANCIAL POSITION

As at 31 MARCH 2020

	Note	2020 £	£	2019 £
FIXED ASSETS	7		261,056	271,017
CURRENT ASSETS				
Debtors	8	14,730		16,218
Cash at bank	9	99,420		43,768
		114,150		59,986
LIABILITIES: Creditors falling due within one year	10	63,344		35,780
NET CURRENT ASSETS			50,806	24,206
TOTAL ASSETS LESS CURRENT LIABILITIES			311,862	295,223
LONG TERM LIABILITIES			26,754	10,000
NET ASSETS			285,108	285,223
RESERVES				
Swimming Pool Fund (Restricted Fund)		2,694		2,694
Improvement Fund		5,092		5,092
Armed Forces (Restricted Fund)		11,794		11,794
Awards for All (Restricted Fund)		6,006		0
Media Project (Restricted Fund)		5,870		5,870
Other Small Restricted Funds		1,294		4,979
Total restricted funds			32,750	30,429
Minibus Fund		4,913		4,893
Accumulated (Deficit)/Surplus		247,445		249,901
Total unrestricted funds			252,358	254,794
FUNDS			285,108	285,223

For the period ending 31st March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the trustees on 19th August 2020 and are signed on their behalf by

.....
RN Allan

.....
A Oswin

The notes on pages 9 to 13 form part of these financial statements

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

1. STATUTORY INFORMATION

Brampton & Beyond Community Trust Limited is a community charitable company, domiciled in England and Wales, registration number 07304443 and charitable number 1138044. The registered office is Irthing Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The Financial Statements have been prepared under the historical cost convention and have been prepared in accordance with the provisions applicable to charities preparing their accounts in accordance with Charities statement of Recommended Practice (SORP) FRS 102 (effective 1 January 2015) and with the Companies Act 2006. There were no material uncertainties from that stated.

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

3. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and have also been consistently applied within the same accounts.

Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to 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 and is not deferred.

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

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 by the Bank.

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

Donated goods and facilities

Charities Sorp 2016 (FRS 102) requires income recognition in respect of donated goods, facilities and services at the point of receipt, at fair value. This requirement can only be relaxed if it is either not practical or the costs of recognition on receipt outweigh the benefits to the users of the accounts and the charity of this information. The trustees consider it is impractical to measure the fair value of goods donated for resale or distribution at the point of receipt and the donated goods are recognised as income when they are sold or distributed.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 grants which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated to expenditure on charitable activities.

Tangible fixed Assets and depreciation

Tangible fixed assets are included at costs less depreciation and impairment. Depreciation has been computed to write off the cost of tangible fixed asset over their expected useful life as follows:

Buildings Improvements	50 years
Motor Vehicles	4 years
Equipment	4 years

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

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.

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.

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

Financial instruments

The trust 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.

Pension

The company operates a defined contribution scheme for the benefit of its employees. New and existing employees are automatically enrolled unless they have exercised their right to opt out of scheme membership. Contributions payable are recognised in the profit and loss account when due.

The presentation currency is £ sterling.

4. GRANTS RECEIVABLE

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Carlisle City Council	21,420	-
Placed Based Services	3,366	-
Northern Impact Fund (Keyloan)	3,914	-
Awards for all	3,994	-
Power to Change	-	261,783
Other small grants	4,747	5,216
Children's Area	45,624	24,168
	83,065	291,167

**Cumbria County Council grants

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

5. NET INCOME/(EXPENDITURE) FOR THE PERIOD

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
This is stated after charging:		
Depreciation	9,961	6,590
Independent Examiner Fees	300	300
Accountancy Services	550	550

6. ANALYSIS OF STAFF COSTS

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Salaries & Wages	127,608	84,803
Social security costs	1,013	3,397
Pension costs	1,122	1,767
	129,743	89,967
Average number of Staff employed	12	14

No employees had benefits in excess of £60,000(2019: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the period (2019: £nil) neither were they reimbursed expenses during the period (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil)

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

7. PROPERTY IMPROVEMENTS, PLANT AND EQUIPMENT

	Property	Equipment	Motor Vehicle £	Total £
Cost				
B/d at 1st April 2019	260,707	23,736	22,475	306,918
Additions	-	-	-	-
Disposals			-	-
Cost C/d at 31st March 2020	260,707	23,736	22,475	306,918
Depreciation				
B/d at 1st April 2019	5,514	7,912	22,475	35,901
Charge for period	5,214	4,747	-	9,961
Disposals	-	-	-	-
Depn/d at 31st March 2020	10,728	12,659	22,475	45,862
Net Book Value at 31st March 2020	249,979	11,077	-	261,056
Net Book Value at 31st March 2019	255,193	15,824	-	271,017

8. DEBTORS

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Trade debtors	13,493	14,198
Other debtors	-	-
Prepayments & Accrued Income	1,237	2,020
	14,730	16,218

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

9. BANK AND CASH

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Unity Trust Account	64,458	38,264
High Interest Account	34,862	4,756
Safe	-	648
Floats	100	100
	<u>99,420</u>	<u>43,768</u>

10. LIABILITIES: Creditors falling due within one year

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Trade Creditors	8,703	5,715
Other Creditors	17,045	25,133
Other tax and social security	1,229	85
Accruals	1,750	3,960
Deferred Income & Other creditors	29,285	887
Loan payments due within one year	5,332	-
	<u>63,344</u>	<u>35,780</u>

11. LONG TERM LIABILITIES: Creditors falling due after one year

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Loans and other Borrowings		
Locality Loan	10,000	10,000
Northern Impact Fund (Keyfund) Loan	16,754	-
	<u>26,754</u>	<u>10,000</u>

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

12. RELATED PARTY TRANSACTIONS

The charity enjoys a close working relationship with Carlisle City Council and Cumbria Country Council. Together these entities provide funding to enable the charity to carry out its charitable activities. The following is a summary of funding provided by these entities.

	12 months to 31st March 2020	8 months to 31st March 2019
	£	£
Revenue funding		
Carlisle City Council	21,420	-
Cumbria County Council	45,624	24,168
	67,044	24,168

All the above funding was received to provide services in child care and health and has been included in the financial statements under incoming resources from charitable activities.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with another trust must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

13. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1998 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. ULTIMATE CONTROLLING PARTY

The trustees consider there to be no ultimate controlling party