

**Company registration number 07304443**  
**Charity number 1138044**

**BRAMPTON AND BEYOND COMMUNITY TRUST LTD**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2019**

**BRAMPTON AND BEYOND COMMUNITY TRUST LTD**  
**FINANCIAL STATEMENTS**  
**PERIOD ENDED 31 MARCH 2019**

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# **BRAMPTON AND BEYOND COMMUNITY TRUST LTD**

## **MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS AT 31 MARCH 2019**

### **Trustees**

R Allan  
T Coombe  
M Fox  
S Layden  
A Oswin  
M Godridge  
J Brown

### **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 2019**

The trustees present their report and the financial statements of the charity for the period ended 31 March 2019.

### **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 trusts 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 and 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  
5<sup>th</sup> September 2019

# **BRAMPTON AND BEYOND COMMUNITY TRUST LTD**

**TRUSTEES ANNUAL REPORT PERIOD ENDED 31 MARCH 2019**

*(continued)*

## **THE TRUSTEES**

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

R Allan  
J Brown  
T Coombe  
M Fox  
M Godridge  
S Layden  
A Oswin

## **KEY MANAGEMENT PERSONNEL**

Business Manager:       Bev Chandler  
Service 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 5<sup>th</sup> September 2019

# **BRAMPTON AND BEYOND COMMUNITY TRUST LTD**

## **TRUSTEES ANNUAL REPORT PERIOD ENDED 31 MARCH 2019**

*(continued)*

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.

After a 2-year period of physical refurbishment of part of the Community Centre property, the planned increases in revenue did not fully materialise, however donations were received in the period to cover the cashflow. This prospect led in autumn 2018 to a major review of staffing and systems, supported by "Locality", to be implemented in the new financial year beginning on 1 April 2019. A grant and loans were put in place to secure the Trust's financial position and a cautious balanced budget was adopted for 2019/20. The Trust continued to receive a core annual grant from Carlisle City Council for the operation of the Community Centre.

The financial position at the year-end showed the Trust had exhausted its reserves but held sufficient cash to cover the unspent restricted funds it held. It achieved this through an informal loan and donations, and support from "Locality". The implementation of the review in 2019/20 is intended to provide a secure platform on which to build the Trust's future operations, involving greater involvement of the community for the Centre's funding and operation, and working with a broader range of partners in developing the Centre as a hub for the area. The Trust has 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.

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 2019.

### 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

29<sup>th</sup> November 2019

# BRAMPTON AND BEYOND COMMUNITY TRUST LTD

## INCOME STATEMENT

PERIOD ENDED 31 MARCH 2019

	Unrestricted Funds £	Restricted Funds £	<b>8 months to 31st March 2019</b> £	12 months to 31st July 2018 £
<b>Income</b>				
Donations	25,126	-	25,126	785
Investment Income	12	-	12	22
Incoming resources from charitable activities	370,572	29,384	399,956	284,857
<b>Total income</b>	<b>395,710</b>	<b>29,384</b>	<b>425,094</b>	285,664
<b>Expenditure</b>				
Charitable activities	125,537	29,384	154,921	319,221
<b>Total Expenditure</b>	<b>125,537</b>	<b>29,384</b>	<b>154,921</b>	319,221
<b>Net Income/(expenditure) and net movement in funds</b>	<b>270,173</b>	-	<b>270,173</b>	( 33,557 )
<b>Reconciliation of funds</b>				
Total Funds brought forward	( 20,272 )		( 20,272 )	13,285
<b>Total Funds Carried forward</b>	<b>249,901</b>	-	<b>249,901</b>	( 20,272 )

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 2019

	Note	2019 £	£	2018 £
<b>FIXED ASSETS</b>	<b>7</b>		<b>271,017</b>	273,814
<b>CURRENT ASSETS</b>				
Debtors	<b>8</b>	<b>16,218</b>		23,280
Cash at bank	<b>9</b>	<b>43,768</b>		39,905
		<b>59,986</b>		63,185
<b>LIABILITIES: Creditors falling due within one year</b>	<b>10</b>	<b>35,780</b>		39,355
<b>NET CURRENT ASSETS</b>			<b>24,206</b>	23,830
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>295,223</b>	297,644
<b>LONG TERM LIABILITIES</b>			<b>10,000</b>	273,814
<b>NET ASSETS</b>			<b>285,223</b>	23,830
<b>RESERVES</b>				
Swimming Pool Fund (Restricted Fund)		<b>2,694</b>		2,694
Improvement Fund		<b>5,092</b>		4,906
Armed Forces (Restricted Fund)		<b>11,794</b>		11,946
Power to Change(Restricted Fund)		<b>0</b>		3,793
Media Project (Restricted Fund)		<b>5,870</b>		5,870
Other Small Restricted Funds		<b>4,979</b>		10,000
<b>Total restricted funds</b>			<b>30,429</b>	39,209
Minibus Fund		<b>4,893</b>		4,893
Youth Reserve		-		0
Accumulated (Deficit)/Surplus		<b>249,901</b>	(	20,272 )
<b>Total unrestricted funds</b>			<b>254,794 (</b>	15,379 )
<b>FUNDS</b>			<b>285,223</b>	23,830

For the period ending 31<sup>st</sup> March 2019 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 5<sup>th</sup> September 2019 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 2019**

#### **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 2019

#### **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 2019

#### 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

	<b>8 months to 31st March 2019</b>	12 months to 31st July 2018
	<b>£</b>	£
Carlisle City Council	-	37,604
Media Project - Big Lottery	-	1,632
	-	-
Armed Forces	-	12,976
Power to Change	<b>261,783</b>	11,538
Other small grants	<b>5,216</b>	13,403
Children's Area	<b>24,168</b>	23,418
	**	
Youth Project		
Big Lottery Fund Grant	-	-
Francis C Scott	-	5,000
Cumbria County Council	-	13,237
Police & Crime Commission	-	-
Others	-	3,871
	-	
	<b>291,167</b>	122,679

\*\*Cumbria County Council grants

# BRAMPTON AND BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### PERIOD ENDED 31 MARCH 2019

#### 5. NET INCOME/(EXPENDITURE) FOR THE PERIOD

	<b>8 months to 31st March 2019</b>	12 months to 31st July 2018
	£	£
This is stated after charging:		
Depreciation	-	-
Independent Examiner Fees	<b>300</b>	300
Accountancy Services	<b>550</b>	550

#### 6. ANALYSIS OF STAFF COSTS

	<b>8 months to 31st March 2019</b>	12 months to 31st July 2018
	£	£
Salaries & Wages	<b>84,952</b>	187,513
Social security costs	<b>3,397</b>	7,966
Pension costs	<b>1,767</b>	2,713
	<b>90,116</b>	198,192
Average number of Staff employed	<b>14</b>	19

No employees had benefits in excess of £60,000(2017: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the period (2018: £nil) neither were they reimbursed expenses during the period (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil)

# BRAMPTON AND BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### PERIOD ENDED 31 MARCH 2019

#### 7. PROPERTY IMPROVEMENTS, PLANT AND EQUIPMENT

	Property	Equipment	Motor Vehicle £	Total £
<b>Cost</b>				
B/d at 1st August 2018	256,914	23,736	22,475	303,125
Additions	3,793	-	-	3,793
Disposals			-	-
<b>Cost C/d at 31st March 2019</b>	<b>260,707</b>	<b>23,736</b>	<b>22,475</b>	<b>306,918</b>
<b>Depreciation</b>				
B/d at 1st August 2018	2,089	4,747	22,475	29,311
Charge for period	3,425	3,165	-	6,590
Disposals	-	-	-	-
<b>Depn/d at 31st March 2019</b>	<b>5,514</b>	<b>7,912</b>	<b>22,475</b>	<b>35,901</b>
<b>Net Book Value at 31st March 2019</b>	<b>255,193</b>	<b>15,824</b>	<b>-</b>	<b>271,017</b>
<b>Net Book Value at 31st July 2018</b>	<b>254,825</b>	<b>18,989</b>	<b>-</b>	<b>273,814</b>

#### 8. DEBTORS

	<b>8 months to 31st March 2019</b>	12 months to 31st July 2018
	£	£
Trade debtors	<b>14,198</b>	16,807
Other debtors	-	1,110
Prepayments & Accrued Income	<b>2,020</b>	5,363
	<b>16,218</b>	23,280

# BRAMPTON AND BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### PERIOD ENDED 31 MARCH 2019

#### 9. BANK AND CASH

	8 months to 31st March 2019	12 months to 31st July 2018
	£	£
Unity Trust Account	38,264	32,763
High Interest Account	4,756	5,865
Safe	648	1,177
Floats	100	100
	<u>43,768</u>	<u>39,905</u>

#### 10. LIABILITIES: Creditors falling due within one year

	8 months to 31st March 2019	12 months to 31st July 2018
	£	£
Trade Creditors	5,715	6,566
Other Creditors	25,133	30,377
Other tax and social security	85	212
Accruals	3,960	2,166
Deferred Income & Other creditors	887	34
	<u>35,780</u>	<u>39,355</u>

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

	8 months to 31st March 2019	12 months to 31st July 2018
	£	£
<b>Loans and other Borrowings</b>		
Loan from Locality	10,000	-
Power to change grant	-	273,814
	<u>10,000</u>	<u>273,814</u>

# BRAMPTON AND BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### PERIOD ENDED 31 MARCH 2019

#### 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.

	<b>8 months to 31t March 2019</b>	12 months to 31st July 2018
	<b>£</b>	<b>£</b>
Revenue funding		
Carlisle City Council	-	37,604
Cumbria County Council	<b>24,168</b>	41,655
	<b>24,168</b>	79,259

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