

BRAMPTON AND BEYOND COMMUNITY TRUST LTD
FINANCIAL STATEMENTS
31 JULY 2018

BRAMPTON AND BEYOND COMMUNITY TRUST LTD
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2018

CONTENTS	PAGE
Members of the Board & professional advisers	2
Trustees Statement of Responsibilities	3
Trustees Annual Report	4
Independent Examiner's Report	6
Income Statement	7
Balance sheet	8
Notes to the financial statements	9 to 15

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS AT 31 JULY 2018

Trustees

R Allan
T Coombe
M Fox
P Greatorex
S Layden
A Oswin
M Godridge

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 JULY 2018

The trustees present their report and the financial statements of the charity for the year ended 31 July 2018.

RESPONSIBILITIES OF THE TRUSTEES

The Charity trustees are responsible for preparing a trustees annual report and financial statements in accordance with applicable land 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
23rd November 2018

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

TRUSTEES ANNUAL REPORT YEAR ENDED 31 JULY 2018
(continued)

THE TRUSTEES

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

R Allan
T Coombe
M Fox
S Layden
A Oswin
P Greatorex (Resigned 31st August 2018)
M Godridge (Appointed 28th November 2017)
J Brown (Appointed 30th August 2018)

KEY MANAGEMENT PERSONNEL

Operations 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 23rd November 2018.

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

TRUSTEES ANNUAL REPORT YEAR ENDED 31 JULY 2018

(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 continued to deliver a wide range of services to the community in the area of benefit, principally 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; individual support for the disadvantaged; business support for rural businesses; and for young people. After a 2-year period of physical refurbishment of part of the Community Centre property, which was completed during the year, the Trust has sought to build on the opportunities for service improvements to the Community that this has provided. Income had been less than envisaged and this led to a staffing review and a revised staffing model that was implemented in April 2018. At the year end this model remained under review and support was being sought to help the Trust address the continuing financial imbalance and find a way forward to realise the significant potential of the Trust assets.

The financial position at the year-end showed the Trust had all but exhausted its reserves but held sufficient cash to cover the unspent restricted funds it held. Through the continuing review of its operations the Trust will be seeking to both stabilise and make sustainable its revenue budget and to start to build its reserves again to an adequate level.

The Trust has complied with its primary charitable purposes by provided meeting space and other support 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. The Trust has engaged with statutory and other third sector providers on Health and Well Being activity to develop its services, although this has proved increasingly difficult in the current economic climate, which has led to the termination of its valuable, long standing youth project, for which further funding continues to be sought, and the continuing reduction in its annual district council grant.

The Trust's continues to occupy its Community Centre site alongside Impact Housing Association's 38-bed Extra Care Housing development, on a part of the site under lease from the Trust, and the Trust's recent accommodation improvements completed in April 2018, with a financial contribution from Impact, have improved the connection between the housing and the Centre. The works also improved and increased the Centre reception and office provision.

The Trust has continued to work with other organisations in the area, including local councils and RAF Spadeadam under an Armed Forces Covenant. The Trust has also worked 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 community.

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 on the accounts for the year ended 31 July 2018 set out on pages 7 to 19.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 144 of the 2011 Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and
- To state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directors given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts

Independent Examiner's Statement

In connection with my examination no matter has come to my attention.

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding 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 2018

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

INCOME STATEMENT

YEAR ENDED 31 JULY 2018

	Unrestricted Funds	Restricted Funds	2018 £	2017 £
Income				
Donations	785	-	785	162
Investment Income	22	-	22	27
Incoming resources from charitable activities	199,782	85,075	284,857	284,674
Total income	200,589	85,075	285,664	284,863
Expenditure				
Charitable activities	234,146	85,075	319,221	310,120
Total Expenditure	234,146	85,075	319,221	310,120
Net Income/(expenditure) and net movement in funds for year	(33,557)	-	(33,557)	(25,257)
Reconciliation of funds				
Total Funds brought forward	13,285		13,285	17,564
Total funds	(20,272)	-	(20,272)	(7,693)
Transfer from/to Reserves	-		-	20,978
Total Funds Carried forward	(20,272)	-	(20,272)	13,285

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 JULY 2018

	Note	2018 £	£	2017 £
FIXED ASSETS	7		273,814	128,195
CURRENT ASSETS				
Debtors	8	23,280		43,964
Cash at bank	9	39,905		198,496
		63,185		242,460
LIABILITIES: Creditors falling due within one year	10	39,355		20,814
NET CURRENT ASSETS			23,830	221,646
TOTAL ASSETS LESS CURRENT LIABILITIES			249,984	349,841
LONG TERM LIABILITIES			273,814	128,195
NET ASSETS			23,830	221,646
RESERVES				
Swimming Pool Fund (Restricted Fund)		2,694		2,694
Auction of Promises		4,906		-
Armed Forces (Restricted Fund)		11,946		19,922
Power to Change(Restricted Fund)		3,793		147,786
Youth Project (Restricted Fund)		-		8,427
Other Small Restricted Funds		15,870		17,513
Total restricted funds			39,209	196,342
Minibus Fund		4,893		4,893
Youth Reserve		-		7,126
Accumulated (Deficit)/Surplus		(20,272)		13,285
Total unrestricted funds			(15,379)	25,304
FUNDS			23,830	221,646

For the year ending 31st July 2018 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 subject to the small companies regime.

These financial statements were approved by the trustees on 23rd November 2018 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

YEAR ENDED 31 JULY 2018

1. STATUTORY INFORMATION

Brampton and 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

YEAR ENDED 31 JULY 2018

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

YEAR ENDED 31 JULY 2018

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

		2018	2017
		£	£
Carlisle City Council		37,604	28,084
Midia Project - Big Lottery		1,632	1,249
Welcome Space - Tesco		-	8,318
Armed Forces		12,976	-
Power to Change		11,538	-
Other small grants		13,403	22,159
Children's Area	**	23,418	6,864
Youth Project			
Big Lottery Fund Grant		-	7,967
Francis C Scott		5,000	10,000
Cumbria County Council	**	13,237	8,816
Police & Crime Commission		-	2,500
Others		3,871	17,671
		22,108	
Charity Aid Foundation		-	-
Rural Growth Network	**	-	2,002
		-	-
		122,679	115,630

**Cumbria County Council grants

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

5. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:	2018	2017
	£	£
Depreciation	-	-
Independent Examiner Fees	300	120
Accountancy Services	550	550

6. ANALYSIS OF STAFF COSTS

	2018	2017
	£	£
Salaries & Wages	187,513	169,047
Social security costs	7,966	7,848
Pension costs	2,713	2,624
	198,192	179,519
Average number of Staff employed	19	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 year (2017: £nil) neither were they reimbursed expenses during the year (2017 £nil). No charity trustee received payment for professional or other services supplied to the charity 2017: £nil)

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

7. PROPERTY IMPROVEMENTS, PLANT AND EQUIPMENT

	Property	Equipment	Motor Vehicle £	Total £
Cost				
B/d at 1st August 2017	104,459	23,736	22,475	150,670
Additions	152,455	-	-	152,455
Disposals			-	-
Cost C/d at 31st July 2018	256,914	23,736	22,475	303,125
Depreciation				
B/d at 1st August 2017	-	-	22,475	22,475
Charge for period	2,089	4,747	-	6,836
Disposals	-	-	-	-
Depn/d at 31st July 2018	2,089	4,747	22,475	29,311
Net Book Value at 31st July 2018	254,825	18,989	-	273,814
Net Book Value at 31st July 2017	104,459	23,736	-	128,195

8. DEBTORS

	2018 £	2017 £
Trade debtors	16,807	11,271
Other debtors	1,110	27,000
Prepayments & Accrued Income	5,363	5,693
	23,280	43,964

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

9. BANK AND CASH

	2018	2017
	£	£
Unity Trust Account	32,763	143,156
High Interest Account	5,865	54,371
Safe	1,177	769
Floats	100	200
	39,905	198,496

10. LIABILITIES: Creditors falling due within one year

	2018	2017
	£	£
Trade Creditors	6,566	4,029
Other Creditors	30,377	-
Other tax and social security	212	-
Accruals	2,166	566
Deferred Income & Other creditors	34	16,219
	39,355	20,814

BRAMPTON AND BEYOND COMMUNITY TRUST LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

11. 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.

Revenue funding	2018	2017
	£	£
Carlisle City Council	37,604	28,084
Cumbria County Council	41,655	17,682
	79,259	45,766

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.

12. 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.

13. ULTIMATE CONTROLLING PARTY

The trustees consider there to be no ultimate controlling party