

**BRAMPTON & BEYOND COMMUNITY TRUST LTD**

**FINANCIAL STATEMENTS**

**31 JULY 2016**

**BRAMPTON & BEYOND COMMUNITY TRUST LTD**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 JULY 2016**

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# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

## **MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS AT 31 JULY 2016**

### **Trustees**

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

### **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 & BEYOND COMMUNITY TRUST LTD**

## **TRUSTEES ANNUAL REPORT PERIOD ENDED 31 JULY 2016**

The trustees present their report and the financial statements of the charity for the year ended 31 July 2016.

### **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  
1<sup>st</sup> November 2016

# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

**TRUSTEES ANNUAL REPORT YEAR ENDED 31 JULY 2016**

*(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  
W Kirkham

## **KEY MANAGEMENT PERSONNEL**

Operations Manager    Bev Chandler  
Development officer    Nick Kennan

## **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 1<sup>st</sup> November 2016.

# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

## **TRUSTEES ANNUAL REPORT YEAR ENDED 31 JULY 2016**

*(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, including through the operation of Brampton Community Centre, Union Lane, Brampton, where opportunities have been provided for child care and families, arts and crafts, various aspects of health and wellbeing, for individual support for the disadvantaged, business support services for rural businesses requiring assistance, and for young people, including outreach work beyond Brampton.

The Trust has continued to be financially stable with a very small operating surplus on the Trust's activities. The Trust has continued to provide, within its means, staffing arrangements to secure the development and delivery of its services and is currently undertaking a review of those arrangements to make them fit for its current level of operation and the consequences of the planned physical upgrades over the next 3 years.

Although the Trust's reserves position has continued to improve, it remains well short of the appropriate level for its scale of business. The Trust Board approved a Reserves Policy in 2016 and is developing a plan to increase its reserves to more adequately cover its financial risks and liabilities.

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 has also been used as an occasional venue for performance events and acts as a referral point for specialist individual advice, for the Carlisle and District Credit Union, and for the occasional delivery of a range of other public services. The Trust has also been engaged with statutory and third sector providers on Health and Well Being activity to develop and devolve support services based in the Community Centre in Brampton.

The Trust's ownership since December 2014 of the Community Centre site and the leasing of part of it to Impact Housing Association to develop a 38-bed Extra Care Facility joined to the Community Centre, is nearing completion. The Trust intends to work with Impact Housing to develop the services for residents. This year has also seen the emergence of fundable plans for the first stages of a comprehensive upgrade of the Community Centre, and, subject to funding packages being finalised, works could begin before the end of 2016. This is expected to secure the future of the Community Centre and enable it to continue developing its services to the Community.

The Trust also works with and through other organisations in the area, including the Brampton Economic Partnership, RAF Spadeadam under an Armed Forces Covenant, the community-based social enterprise Brampton and Beyond Energy on plans for energy generation in the area, and in supporting a range of other community groups. The Trust has continued to press for closer joint working with the three tiers of local government for the benefit of the community.

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

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

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

I report on the accounts for the year ended 31 July 2016 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 Directions 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 so 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

1<sup>st</sup> November 2016

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## INCOME STATEMENT

YEAR ENDED 31 JULY 2016

	Note	Unrestricted Funds	Restricted Funds	2016 £	2015 £
<b>Income</b>					
Donations		436	-	436	1,369
Investment Income		150	-	150	173
Incoming resources from charitable activities		175,782	116,022	291,804	297,748
<b>Total income</b>		<b>176,368</b>	<b>116,022</b>	<b>292,390</b>	299,290
<b>Expenditure</b>					
Charitable activities		168,654	116,022	284,676	301,455
<b>Total Expenditure</b>	5	<b>168,654</b>	<b>116,022</b>	<b>284,676</b>	301,455
<b>Net Income/(expenditure) and net movement in funds for year</b>		<b>7,714</b>	-	<b>7,714</b>	( 2,165 )
<b>Reconciliation of funds</b>					
Total Funds brought forward		21,769		21,769	23,934
<b>Total funds</b>		<b>29,483</b>	-	<b>29,483</b>	21,769
<b>Transfer to Reserves</b>		<b>11,919</b>		<b>11,919</b>	-
<b>Total Funds Carried forward</b>		<b>17,564</b>	-	<b>17,564</b>	21,769

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 & BEYOND COMMUNITY TRUST LTD

## STATEMENT OF FINANCIAL POSITION

As at 31 JULY 2016

	Note	2016 £	£	2015 £
<b>FIXED ASSETS</b>	<b>7</b>		-	-
<b>CURRENT ASSETS</b>				
Debtors	<b>8</b>	<b>17,258</b>		19,771
Cash at bank	<b>9</b>	<b>149,986</b>		117,914
		<u>167,244</u>		<u>137,685</u>
<b>LIABILITIES: Creditors falling due within one year</b>	<b>10</b>	<b>60,875</b>		36,111
			<b>106,369</b>	101,574
<b>NET CURRENT ASSETS</b>			<b>106,369</b>	101,574
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>106,369</b>	101,574
			<u>106,369</u>	<u>101,574</u>
<b>NET ASSETS</b>			<b>106,369</b>	101,574
<b>RESERVES</b>				
Swimming Pool Fund (Restricted Fund)		<b>4,044</b>		4,794
Big Lottery Grant Fund (Restricted Fund)		<b>8,640</b>		21,149
Youth Project (Restricted Fund)		<b>45,550</b>		28,822
Rural Growth Network (Restricted Fund)		<b>2,001</b>		10,117
Neighbourhood Care Indep (Restricted Fund)		<b>2,416</b>		1,438
			<b>62,651</b>	66,320
<b>Total restricted funds</b>			<b>62,651</b>	66,320
Minibus Fund		<b>4,893</b>		4,893
Trust Reserve		<b>21,261</b>		8,592
Accumulated Surplus		<b>17,564</b>		21,769
			<b>43,718</b>	35,254
<b>Total unrestricted funds</b>			<b>43,718</b>	35,254
<b>FUNDS</b>			<b>106,369</b>	101,574

The charities Trustee are responsible for the preparation of the accounts. The charities 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.

The trustees acknowledge their responsibilities for:

1. ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements were approved by the trustees on 1<sup>st</sup> November 2016 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 & BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2016

### 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.

#### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short-term compensated absence arising from employee entitlement to paid annual leave. The initial liability recognised at the date of transition was for holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken the initial liability was £552.00. No other restatements were required. In accordance with the requirement of FRS 102 a reconciliation of opening balances is provided.

<b>Reconciliation of funds and balances</b>	1st August 2014 £	31st July 2015 £
Fund Balances as previously stated	24,084	17,714
Short term compensated absences	150	150
	<hr/>	<hr/>
	23,934	17,564
	<hr/>	<hr/>

# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 JULY 2016**

#### **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.

#### **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:

Motor Vehicles	4 years
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# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 JULY 2016**

#### **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.

#### **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 profit and loss account when due.

#### **Transition to FRS 102**

These financial statements for the year ended 31<sup>st</sup> July 2016 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1<sup>st</sup> August 2014. The opening fund balances at the date of transition have been restated due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS 102.

The presentation currency is £ sterling.

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2016

### 4. GRANTS RECEIVABLE

		<b>2016</b>	2015
		<b>£</b>	£
Carlisle City Council		<b>33,796</b>	35,700
Community Safety Partnership		-	-
Tudor Trust		-	-
Other small grants		<b>8,066</b>	1,264
Children's Area	**	<b>21,619</b>	20,613
 The Hut		 -	 1,000
 Youth Project			
Big Lottery Fund Grant		<b>57,253</b>	58,707
Francis C Scott		-	5,000
Inspira		<b>7,342</b>	-
Others		<b>8,796</b>	9,622
		<b>73,391</b>	
Charity Aid Foundation		-	-
Rural Growth Network	**	<b>8,115</b>	13,557
Neighbourhood Care Independence	**	<b>6,022</b>	8,470
European Social Fund		-	8,784
Grant Released from deferred Income		-	5,619
 Balance carried forward		 <b>151,009</b>	 168,336

\*\*Cumbria County Council grants

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

This is stated after charging:	<b>2016</b>	2015
	<b>£</b>	£
Depreciation	-	-
Independent Examiner Fees	<b>400</b>	400
Accountancy Services	<b>550</b>	500

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 JULY 2016

#### 6. ANALYSIS OF STAFF COSTS

	<b>2016</b>	2015
	<b>£</b>	£
Salaries & Wages	<b>177,983</b>	173,126
Social security costs	<b>6,338</b>	13,369
Pension costs	<b>2,139</b>	1,956
	<b>186,460</b>	188,451
	<b>19</b>	17

No employees had benefits in excess of £60,000(2015: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2015: £nil) neither were they reimbursed expenses during the year (2015 £nil). No charity trustee received payment for professional or other services supplied to the charity 2015: £nil)

#### 7. PROPERTY PLANT AND EQUIPMENT

	Motor Vehicle £	Total £
<b>Cost B/d</b>	22,475	22,475
Additions	-	-
Disposals	-	-
<b>Cost C/d at 31st July 2016</b>	<b>22,475</b>	<b>22,475</b>
<b>Depreciation</b>		
B/d at 1st August 2015	22,475	22,475
Charge for period	-	-
Disposals	-	-
<b>Cost C/d at 31st July 2016</b>	<b>22,475</b>	<b>22,475</b>
<b>Net Book Value at 31st July 2016</b>	<b>0</b>	<b>0</b>
<b>Net Book Value at 31st July 2015</b>	5,619	5,619

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 JULY 2016

#### 8. DEBTORS

	2016	2015
	£	£
Trade debtors	<b>6,034</b>	6,143
Other debtors	-	-
Prepayments & Accrued Income	<b>11,224</b>	13,628
	<b>17,258</b>	19,771

#### 9. BANK AND CASH

	2016	2015
	£	£
Unity Trust Account	<b>63,343</b>	61,277
High Interest Account	<b>86,485</b>	56,174
Safe	<b>58</b>	363
Floats	<b>100</b>	100
	<b>149,986</b>	117,914

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

	2016	2015
	£	£
Trade Creditors	<b>379</b>	<b>1,574</b>
Other Creditors	-	<b>540</b>
Other tax and social security	-	<b>2,102</b>
Accruals	<b>11,304</b>	-
Deferred Income & Other creditors	<b>49,192</b>	<b>31,895</b>
	<b>60,875</b>	<b>36,111</b>

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 JULY 2016

#### 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	<b>2016</b>	2015
	<b>£</b>	£
Carlisle City Council	<b>33,796</b>	35,700
Cumbria County Council	<b>35,756</b>	42,640
	<b>69,552</b>	78,340

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



# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 JULY 2016**

**The following pages do not form part of the statutory financial statements but describe the performance of the various activities supported by the Trust.**

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## DETAILED PROFIT AND LOSS ACCOUNT

YEAR ENDED 31 JULY 2016

	2016	2015
	£	
<b>Income</b>		
Grants	151,010	168,336
Room Rentals	44,735	45,075
Exercise Area	1,024	730
Centre Management	923	1,027
Centre Users	1,283	488
Computer Drop In	520	632
Entertainment	595	721
Refreshments	18,228	15,384
Vending Receipts	91	160
Minibus	8,001	6,923
Fees	57,584	47,866
Trips & Tuck	-	81
Activity Club & Play Away	837	470
Support Costs Recovered	3,212	7,903
Photocopying	1,652	-
Donations	436	1,369
Fundraising	822	1,869
Zumba Gold	924	-
Late Payment Fees	28	43
Sundry Income	335	40
Interest Receivable	150	173
<b>Turnover</b>	<b>292,390</b>	<b>299,290</b>
<b>Expenditure</b>		
Wages	186,460	188,451
General Rates	2,015	2,003
Water Rates	2,404	2,052
Insurance	2,915	4,370
Heat & Lighting	19,096	24,478
Mini Bus Expenses	2,834	2,680
Postage & Stationery	1,276	848
Telephone & Internet	2,890	2,491
Licences & Softwear	4,923	2,155
Travel	464	1,382
Repairs & Maintenance	17,453	19,558
Cleaning Materials	2,563	2,618
Publicity	1,789	1,373
Recruitment	-	-
Events Expenses	1,399	2,346
Fundraising Expenses	1,530	136
Refreshment Expenses	8,599	8,202
Legal Fees	584	304
Professional Fees	3,526	1,132
Staff Training	1,816	1,500
Grant Expenditure	7,278	3,918
Inspection Fees	220	220
Craft Materials	187	307
Uniforms	-	-
Tripts & Tuck Exoenses	2,738	2,648
Activitives Expenses	1,039	7,249
Subscriptions	628	59
Classes Expenses	1,415	6,078
Young Mum's Project	-	700
Supports Costs	-	-
Governance	5,943	5,040
Sundries	92	-
Youth Project Expenses	-	497
Bad Debts Written Off	384	924
Bank Interest & Charges	216	117
Depreciation	-	5,619
	<b>284,676</b>	<b>301,455</b>
Surplus/(Deficit) for the year	<b>7,714</b>	<b>( 2,165 )</b>

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## CHILDREN'S AREA

### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2016

	<b>2016</b>	2015
	<b>£</b>	£
<b>Income</b>		
Grants	<b>21,619</b>	20,613
Fees	<b>57,189</b>	47,520
WRFU	<b>386</b>	336
Fundraising/Donations	<b>9</b>	136
Bouncy Castle Hire	<b>75</b>	
Room Hire	<b>2,010</b>	1,150
Annual Registration	<b>10</b>	10
	<b>81,298</b>	69,765
<b>Turnover</b>		
<b>Expenditure</b>		
Equipment	<b>609</b>	468
Publicity	-	-
Staff Wages	<b>47,204</b>	45,201
Training	<b>10</b>	78
Travel	<b>36</b>	57
Cleaning Expenses	<b>382</b>	307
Stationery & Photocopying	<b>720</b>	365
Refreshments	<b>556</b>	409
Professional Fees	<b>105</b>	52
Inspection Fees	<b>220</b>	220
Legal Fees	<b>584</b>	304
Bad Debts	<b>384</b>	924
Support Costs	<b>10,042</b>	22,122
	<b>60,852</b>	70,507
Surplus/(Deficit) on ordinary activities	<b>20,446</b>	( <b>742</b> )

**BRAMPTON & BEYOND COMMUNITY TRUST LTD**  
**MINIBUS**  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JULY 2016

	<b>2016</b>	2015
	<b>£</b>	£
<b>Income</b>		
Mileage	<b>8,001</b>	6,923
Fund Raising	<b>466</b>	600
Donations	<b>6</b>	20
Grants	<b>618</b>	-
	<hr/> <b>9,091</b> <hr/>	<hr/> 7,543 <hr/>
<b>Turnover</b>		
<b>Expenditure</b>		
Fuel	<b>1,799</b>	1,463
Repairs & Servicing	<b>869</b>	1,052
Licences	<b>165</b>	165
Insurances	<b>845</b>	1,019
Grant Expenditure	<b>618</b>	-
Support Costs	<b>3,838</b>	3,808
Fuel Insurance	<b>23</b>	91
Replacement Costs	-	-
	<hr/> <b>8,157</b> <hr/>	<hr/> 7,598 <hr/>
Surplus/(Deficit) on ordinary activities	<hr/> <b>934</b> <hr/>	<hr/> ( 55 ) <hr/>

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## THE HUT

### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2016

	<b>2016</b>	2015
	<b>£</b>	£
<b>Income</b>		
Room Hire/Lettings	<b>13,279</b>	19,604
Grants	-	1,000
Donations	<b>175</b>	263
	<hr/>	<hr/>
<b>Turnover</b>	<b>13,454</b>	20,867
	<hr/>	<hr/>
<b>Expenditure</b>		
Staff Wages	-	2,386
Travel	-	-
Training	-	-
Insurance	<b>129</b>	129
Maintenance	<b>494</b>	350
Postage & Stationery	-	28
Materials	-	55
Equipment	-	-
Publicity	-	-
Events Expenses	<b>310</b>	-
Grant Expenditure	-	-
Classes Expenses	<b>500</b>	4,376
Support Costs	<b>13,997</b>	15,688
	<hr/>	<hr/>
	<b>15,430</b>	23,012
	<hr/>	<hr/>
(Deficit) on ordinary activities	<b>( 1,976 )</b>	( 2,145 )
	<hr/>	<hr/>

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## COMMUNITY CAFE

### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2016

	<b>2016</b>	2015
	<b>£</b>	
<b>Income</b>		
Counter Sales	<b>11,612</b>	7,748
Market	-	3,093
Offsite Catering	<b>1,029</b>	76
Forward Food	-	8
Meals on Wheels	<b>4,329</b>	819
Events	<b>243</b>	-
Centre Catering	<b>1,258</b>	3,112
Grants	191	
Fundraising	<b>305</b>	546
Donations	<b>196</b>	847
	<hr/> <b>19,163</b> <hr/>	<hr/> 16,249 <hr/>
<b>Turnover</b>		
<b>Expenditure</b>		
Staff Wages	<b>11,988</b>	10,110
Consultancy	-	552
Counter Expenses	<b>8,000</b>	7,777
Fundraising Expenses	<b>1,530</b>	136
Event Expenses	<b>36</b>	-
Cleaning Materials	<b>35</b>	83
Stationery & Postage	<b>58</b>	80
Publicity	-	-
Support Costs	<b>14,532</b>	6,259
Equipment	<b>240</b>	818
	<hr/> <b>36,419</b> <hr/>	<hr/> 25,815 <hr/>
(Deficit) on ordinary activities	<hr/> <b>( 17,256 )</b> <hr/>	<hr/> ( 9,566 ) <hr/>

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## RURAL GROWTH NETWORK

### Restricted Fund

#### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2016

	<b>2016</b>	2015
	<b>£</b>	
<b>Income</b>		
Grants	<b>8,115</b>	13,557
	-	-
	<hr/> <b>8,115</b>	<hr/> 13,557
<b>Turnover</b>		
<b>Expenditure</b>		
Staff Wages	<b>6,624</b>	9,254
Event Expenses	-	186
Support Costs	<b>1,491</b>	2,136
Equipment	-	1,981
	<hr/> <b>8,115</b>	<hr/> 13,557
	<hr/>	<hr/>
Surplus on ordinary activities	-	-
	<hr/> <hr/>	<hr/> <hr/>

**BRAMPTON & BEYOND COMMUNITY TRUST LTD**  
**NEIGHBOURHOOD CARE INDEPENDENCE PROGRAMME**  
**Restricted Fund**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 JULY 2016**

	<b>2016</b>	2015
	<b>£</b>	
<b>Income</b>		
Grants	<b>6,522</b>	8,470
Zumba Gold fees	<b>924</b>	1,194
Events	<b>101</b>	-
	<hr/> <b>7,547</b> <hr/>	<hr/> 9,664 <hr/>
<b>Turnover</b>		
<b>Expenditure</b>		
Staff Wages	<b>4,172</b>	6,436
Travel	<b>26</b>	55
Event Expenses	<b>495</b>	71
Zumba Gold Expenses	<b>1,045</b>	1,702
Grant Expenditure	<b>399</b>	-
Support Costs	<b>1,410</b>	1,400
	<hr/> <b>7,547</b> <hr/>	<hr/> 9,664 <hr/>
Surplus on ordinary activities	<hr/> <b>-</b> <hr/>	<hr/> <b>-</b> <hr/>



# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## EUROPEAN SOCIAL FUND

### Restricted Fund

#### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JULY 2016

	2016 £	2015
<b>Income</b>		
Grants	-	8,784
Events	-	-
	<hr/>	<hr/>
<b>Turnover</b>	-	8,784
	<hr/>	<hr/>
<b>Expenditure</b>		
Staff Wages	-	4,628
Travel	-	92
Room Costs	-	3,205
Office Costs	-	222
Programme Management	-	637
	<hr/>	<hr/>
	-	8,784
	<hr/>	<hr/>
Surplus on ordinary activities	-	-
	<hr/> <hr/>	<hr/> <hr/>

# BRAMPTON & BEYOND COMMUNITY TRUST LTD

## YOUTH PROJECT

### Restricted Fund

## STATEMENT OF FINANCIAL ACTIVITIES

### YEAR ENDED 31 JULY 2016

	2016 £	2015 £
<b>Income</b>		
Grants	16,138	14,622
Big Lottery Fund Grant	57,253	58,707
Fundraising/Donations	46	87
Trips & Tuck	308	81
Activity Club & Play Away	528	471
	<hr/>	<hr/>
<b>Turnover</b>	<b>74,273</b>	73,968
<b>Expenditure</b>		
Salaries	44,926	37,516
Staff Training	1,806	1,268
Travel	100	829
Accommodation	8,927	7,598
Insurance	123	120
Telephone	656	454
Postage, Stat & Printing	30	831
Equipment	2,549	1,858
Recruitment	-	-
Publicity	589	225
Trips	1,940	1,615
Events	118	1,438
Refreshments	43	-
Subscriptions	628	59
Fundraising Expenses	-	-
Professional Fees	525	527
Holiday Activities	23	2,275
D Activities	135	4,446
Young Mums	881	700
Materials	187	252
Grant Expenditure	-	498
Tuck	798	1,034
Support Cost Recovery	9,289	10,425
	<hr/>	<hr/>
	<b>74,273</b>	73,968
	<hr/>	<hr/>
Surplus in ordinary activities	-	-

Please note that all youth grants are restricted funds and are included in the restricted funds section in the summary of incoming and expended resources on page 13.

# **BRAMPTON & BEYOND COMMUNITY TRUST LTD**

## **NOTES TO THE DETAILED PROFIT & LOSS ACCOUNT**

### **YEAR ENDED 31 JULY 2016**

**The list of overheads on page 15 totalling £284,676 does not include the proportion of the support costs allocated for overheads for each of the five activities. The only amounts recognised in the accounts are for the big lottery Youth project.**

**The support costs are a proportion of the overheads allocated to each of the activities depending on that activities use of Trust facilities such as electricity, gas, rooms etc.**

**When an activity makes a surplus in the year it is returned to the Trust and offsets any Trust deficit.**

**Where a deficit on any activity occurs it is financed by the Trust. For example the Cafe had to be subsidised to the sum of £17,256 this year and the Hut £1,976.**