

BRIERFIELD ACTION IN THE COMMUNITY

England & Wales · Charity number 1112377

Details

Status Registered

Legal form Charitable company

Company number [04596483](#)

Registered 2005-12-02

Register [View on the Charity Commission register](#)

Contact

Address Brierfield Action in the Community
1-3 Colne Road
Brierfield
Nelson
BB9 5HW

Phone 07867975665

Email naheed@baicom.org.uk

Website www.baicom.org

Activities

Objects: 3 THE CHARITY'S OBJECTS (THE "OBJECTS") ARE FOR THE BENEFIT OF THOSE LIVING WITHIN THE AREA OF BURNLEY AND PENDLE (THE "AREA OF BENEFIT") ALL OR ANY OF THE FOLLOWING CHARITABLE PURPOSES:-3.1 TO PROMOTE FOR THE BENEFIT OF THE PUBLIC OF URBAN AND/OR RURAL REGENERATION IN THE AREA OF BENEFIT WHERE THERE IS SOCIAL AND ECONOMIC DEPRIVATION BY ALL OR ANY OF THE FOLLOWING MEANS:3.1.1 THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING;3.1.2 THE PRESERVATION AND PROTECTION OF GOOD HEALTH;3.1.2 THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE BENEFIT OF THE PUBLIC BY PROMOTING THE ELIMINATION OF DISCRIMINATION ON GROUNDS OF RACE, RELIGION, DISABILITY OR ETHNIC ORIGIN BY RAISING AWARENESS AND UNDERSTANDING OF THE BACKGROUND, QUALITIES AND NEEDS OF INDIVIDUALS LIVING IN AND ORGANISATIONS AND GROUPS OPERATING IN THE AREA OF BENEFIT AND BY PROMOTING ATTITUDES,CUSTOMS AND PRACTICES IN FAVOUR OF EQUALITY;3.1.3 THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES AVAILABLE FOR USE BY THE COMMUNITY OR ANY SECTION OF IT;3.1.4 THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE;3.1.5 THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES;3.1.6 THE PROMOTION OF PUBLIC SAFETY AND THE PREVENTION OF CRIME;3.2 TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE COMMUNITY IN THE AREA OF BENEFIT WHERE THERE IS SOCIAL AND ECONOMIC DEPRIVATION IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY; AND3.3 TO FURTHER SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: The company is for the public benefit within Brierfield and surrounding areas - to support and improve opportunities for education, health and the environment- to improve community cohesion, tackle social exclusion, promote public safety, prevent crime and improve the quality of social, economic, cultural and physical life- to facilitate other agencies and individuals in pursuing the above.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BURNLEY AND PENDLE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	-	-	-	-
2023-09-30	-	-	-	-
2022-09-30	£115,333	£43,932	-	-
2021-09-30	£50,959	£48,550	-	-
2020-09-30	£51,348	£77,224	-	-
2019-03-31	£110,108	£131,382	-	-
2018-03-31	£120,564	£112,742	-	-

Trustees

Name	Role	Appointed
Alan Firminger		2016-06-21
RUSSELL TENNANT		2016-06-21
Richard Michael Piers Sagar		2021-09-06

BRIERFIELD ACTION IN THE COMMUNITY

England & Wales - Charity number 1112377

Accounts

Company Registration No. 04596483 (England and Wales)
Charity Registration No:1112377

BRIERFIELD ACTION IN THE COMMUNITY
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

**BRIERFIELD ACTION IN THE COMMUNITY
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**BRIERFIELD ACTION IN THE COMMUNITY
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Directors	Alan James FIRMINGER Russell TENNANT
Company Number	04596483 (England and Wales)
Registered Office	1-3 COLNE ROAD BRIERFIELD NELSON LANCASHIRE BB9 5HW
Accountants	HLA Accountants 21 Hyde Park Road Leeds West Yorkshire LS6 1PY

**BRIERFIELD ACTION IN THE COMMUNITY
(COMPANY NO: 04596483 ENGLAND AND WALES)
DIRECTORS' REPORT**

The directors present their report and accounts for the year ended 30 September 2021.

Directors

The following directors held office during the whole of the period:

Alan James FIRMINGER
Russell TENNANT

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....

Alan James FIRMINGER
Director

Approved by the board on: 30 September 2022

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
BRIERFIELD ACTION IN THE COMMUNITY
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BRIERFIELD ACTION IN THE COMMUNITY for the year ended 30 September 2021 as set out on pages 6 - 12 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

HLA Accountants
Chartered Certified Accountants

21 Hyde Park Road
Leeds
West Yorkshire
LS6 1PY

30 September 2022

**BRIERFIELD ACTION IN THE COMMUNITY
INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021	2020
	£	£
Turnover	370	51,348
Cost of sales	(6,441)	(7,186)
Gross (loss)/profit	(6,071)	44,162
Administrative expenses	(42,109)	(67,650)
Other operating income	50,589	-
Operating profit/(loss)	2,409	(23,488)
Profit/(loss) on ordinary activities before taxation	2,409	(23,488)
Tax on profit/(loss) on ordinary activities	-	-
Profit/(loss) for the financial year	2,409	(23,488)

**BRIERFIELD ACTION IN THE COMMUNITY
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	65,352	68,015
Current assets			
Debtors	5	6,239	-
Cash at bank and in hand		5,711	8,825
		<u>11,950</u>	<u>8,825</u>
Creditors: amounts falling due within one year	6	-	(1,947)
		<u>11,950</u>	<u>6,878</u>
Net current assets		<u>11,950</u>	<u>6,878</u>
Net assets		<u>77,302</u>	<u>74,893</u>
Capital and reserves			
Capital redemption reserve		67,652	67,652
Profit and loss account		9,650	7,241
		<u>77,302</u>	<u>74,893</u>
Shareholders' funds		<u>77,302</u>	<u>74,893</u>

For the year ending 30 September 2021 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 responsibilities 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 30 September 2022 and were signed on its behalf by

Alan James FIRMINGER
Director

Company Registration No. 04596483

**BRIERFIELD ACTION IN THE COMMUNITY
STATEMENT OF CHANGES IN EQUITY
AS AT 30 SEPTEMBER 2021**

	Share capital £	Capital Redemption Reserve £	Profit & loss account £	Total £
At 1 October 2019	-	67,652	30,729	98,381
Loss for the year			(23,488)	(23,488)
At 30 September 2020	-	67,652	7,241	74,893
At 1 October 2020	-	67,652	7,241	74,893
Profit for the year			2,409	2,409
At 30 September 2021	-	67,652	9,650	77,302

**BRIERFIELD ACTION IN THE COMMUNITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1 Statutory information

BRIERFIELD ACTION IN THE COMMUNITY is a private company, limited by shares, registered in England and Wales, registration number 04596483. The registered office is 1-3 COLNE ROAD, BRIERFIELD, NELSON, LANCASHIRE, BB9 5HW.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

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 also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

**BRIERFIELD ACTION IN THE COMMUNITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Reference and Administrative Details

Trustees

Mr Alan James FIRMINGER

Mr Russell TENNANT

Principal Office

1-3 Colne Road,
Brierfield, Nelson,
Lancashire,
BB9 5HW.

Company registration number 04596483

Charity registration number : 11123777

Independent Examiner

HLA Accountants
21 Hyde Park Road
Leeds
West Yorkshire
LS6 1PY.

Bankers

Barclays Bank Plc
72 ST James Street
Burnley
Lancashire
BB11 1NH.

Trustee's Report

The trustee, who are directors for the purposes of company law, present the annual report together with the financial statements of charitable company for the period ended 30 September 2020.

Trustees

Reverend C J Cheeseman (Resigned on 31 Jan 2020)

Mr A J Firminger

Mr R Tannant

Mrs Y M Tennant.

Brierfield Action in the Community

Report of the trustees for the year Ended 30/9/21

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2020/21 the charity was not operating in terms of delivery, due to COVID. During this period we closed our community café and any initiatives were put on hold. The trustees managed the day to day operation of the charity, the staff were placed on Furlough. The charity used the funding it had and any reserves to continue managing the overheads.

FINANCIAL REVIEW

Financial position

Overview

The charity has been dependent on restricted funding and struggles to secure adequate unrestricted funds to meet the costs not eligible for funding from restricted sources.

Reserve's Policy

The board recognises the need for reserves and will seek wherever possible to add to unrestricted reserves in 2021/22.

**BRIERFIELD ACTION IN THE COMMUNITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

At the year end of March 2021 free reserves (unrestricted funds not invested in fixed assets) amounted to _____

Future Plans

In 2022/23 we will deliver:

- Secure other funding streams that support the charity's objects
- Secure other funding to develop the community café
- Review governance procedures including developing the Board of Trustees
- Continue to expand our partnership scope with other potential partners
- Expand the community cafe to provide more support to our local community
- Develop our website
- Furthering our partnership with third sector/statutory organisations
- Develop our centre to become a hub

Public benefit

The trustees confirmed that they have complied with the requirements of section 17 of the charities act 2011 to have due regard to the public benefit guidance published by the charity commission for England and Wales.

Structure, Governance and Management

Nature of governing document

The charity is a company limited by guarantee and is governed by its memorandum and articles of association dated November 21 3003 as amended on November 28 2005 and February 27 2017. It became registered as a charity with the charity commission on December 2005. The directors have the power to admit any person or organization to membership and also have the power to permit members to retire. The members of the company each agree to contribute a sum not exceeding £10 in the event of the charity being wound up.

Recruitment and appointment of trustees

The director, who are the trustees, are appointed by the members in general meeting. At each AGM, one third of the directors retire by rotation, being the longest in office and for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either recommended by the trustees or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person.

Induction and training of trustees

Trustees have been recruited who understand the needs of the charity and are from differing backgrounds and with experience in finance, project management, publicity and working with local communities. Board members have had an internal training session on charity governance from one of the trustees.

Organisational structure

The board, which must not be less than three members, administers the charity and meets as necessary.

Brierfield Action in the Community

Trustees' Report

Major risks and management of those risks

The trustees have identified the major risks facing the charity and have taken steps to mitigate those risks. Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006. The annual report was approved by the trustees of the charity on 30/09/2022 and signed on its behalf by:

**BRIERFIELD ACTION IN THE COMMUNITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**



.....
Mr A J Firminger
Trustee

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

4 Tangible fixed assets	Land & buildings £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 October 2020	78,452	44,361	122,813
At 30 September 2021	78,452	44,361	122,813
Depreciation			
At 1 October 2020	10,800	43,998	54,798
Charge for the year	2,300	363	2,663
At 30 September 2021	13,100	44,361	57,461
Net book value			
At 30 September 2021	65,352	-	65,352
At 30 September 2020	67,652	363	68,015
5 Debtors: amounts falling due within one year		2021 £	2020 £
Debtors: amounts falling due after more than one year			
Other debtors		6,239	-
6 Creditors: amounts falling due within one year		2021 £	2020 £
Other creditors		-	1,947

7 Average number of employees

During the year the average number of employees was 0 (2020: 0).

**BRIERFIELD ACTION IN THE COMMUNITY
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

This schedule does not form part of the statutory accounts.

	2021	2020
	£	£
Turnover		
Sales	370	51,348
Cost of sales	<u>6,441</u>	<u>7,186</u>
Purchases		
Gross (loss)/profit	<u>(6,071)</u>	<u>44,162</u>
Administrative expenses		
Wages and salaries	31,697	59,301
Rates	645	655
Light and heat	1,909	2,801
Telephone and fax	1,770	2,163
Bank charges	79	81
Insurance	1,058	1,013
Repairs and maintenance	634	-
Depreciation	2,663	1,636
Accountancy fees	1,654	-
	<u>42,109</u>	<u>67,650</u>
Other operating income		
Other operating income	21,806	-
Government grants	28,783	-
	<u>50,589</u>	<u>-</u>
Operating profit/(loss)	<u>2,409</u>	<u>(23,488)</u>
Profit/(loss) on ordinary activities before taxation	<u><u>2,409</u></u>	<u><u>(23,488)</u></u>

BRIERFIELD ACTION IN THE COMMUNITY

England & Wales - Charity number 1112377

Accounts

Company registration number: 04596483

Charity registration number: 1112377

Brierfield Action in the Community

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 1 April 2019 to 30 September 2020

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Brierfield Action in the Community

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Notes to the Financial Statements	8 to 13

Brierfield Action in the Community

Reference and Administrative Details

Trustees	Mr A J Firminger Mr R Tennant Mrs Y M Tennant
Principal Office	1 - 3 Colne Road Brierfield Nelson Lancashire BB9 5HW
Company Registration Number	04596483
Charity Registration Number	1112377
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Barclays Bank 72 St James Street Burnley Lancashire BB11 1NH

Brierfield Action in the Community

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 30 September 2020.

Trustees

Reverend C J Cheeseman (Resigned 31 January 2020)

Mr A J Firminger

Mr R Tennant

Mrs Y M Tennant

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2019/20 the charity (we) continued to deliver most of its projects, meeting their targets and achieving the required outputs. Also we continued to source funding that would provide public benefit to the residents of Burnley and Pendle.

We continued to deliver initiatives targeting older people who are isolated and lonely. We continued to utilise the support of a local consultant focusing on capacity building and business development for the organisation. We continued to operate the community café with the help and support of local volunteers.

Again this year we were successful in obtaining a number of small grants from various number of trusts and other charities. This funding enabled us to continue to deliver our work in supporting older people, supporting those people who are isolated and supporting the development of our community café.

Another grant that we received was from the Clinical Commissioning Group through Burnley Pendle & Rossendale CVS to deliver an outreach project that supported people on drugs and alcohol in Burnley. The aim of this project was to deliver initiatives that would help people move away from drugs and alcohol through awareness and education of the risks and dangers around the use of drugs and alcohol.

During the year we continued to deliver some work targeting BAME women focusing on confidence building, awareness of services and provisions that are available to women locally.

We continued to support local groups to use the centre and the café. In the later part of 2020 due to coronavirus we closed the café and any initiatives were put on hold.

FINANCIAL REVIEW

Financial position

The charity has been dependent on restricted funding and struggles to secure adequate unrestricted funds to meet the costs not eligible for funding from restricted sources.

Reserve's Policy

The board recognises the need for reserves and will seek wherever possible to add to unrestricted reserves in 2021/22.

At the period end of September free reserves (unrestricted funds not invested in fixed assets) amounted to £7,241 (2019 : £30,729)

Brierfield Action in the Community

Trustees' Report

Future Plans

In 2021/22 we will deliver:

Secure other funding streams that support the charity's objects

Secure other funding to develop the community café

Review governance procedures including developing the Board of Trustees

Continue to expand our partnership scope with other potential partners

Expand the community cafe to provide more support to our local community

Develop our website

Furthering our partnership with third sector/statutory organisations

Develop our centre to become a hub

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated November 21 2002 as amended on November 28 2005 and February 27 2017. It became registered as a charity with the Charity Commission on December 2 2005. The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire. The members of the company each agree to contribute a sum not exceeding £10 in the event of the charity being wound up.

Recruitment and appointment of trustees

The Directors, who are the Trustees, are appointed by the members in general Meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either recommended by the Trustees or by a member giving not less than 14 and not more than 35 clear days notice of the intention to propose a person.

Induction and training of trustees

Trustees have been recruited who understand the needs of the area are from differing backgrounds and with experience in finance, project management, publicity and working with local communities. Board members have had an internal training session on charity governance from one of the trustees.

Organisational structure

The Board, which must not be less than three members, administers the Charity and meets as necessary.

Brierfield Action in the Community

Trustees' Report

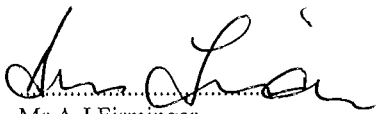
Major risks and management of those risks

The Trustees have identified the major risks facing the charity and have taken steps to mitigate those risks.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 12 July 2021 and signed on its behalf by:



Mr A J Firminger
Trustee

Brierfield Action in the Community

Independent Examiner's Report to the trustees of Brierfield Action in the Community

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Brierfield Action in the Community (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Brierfield Action in the Community 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Brierfield Action in the Community 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 requirements 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 of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
M R Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

12 July 2021

Brierfield Action in the Community

**Statement of Financial Activities for the Period from 1 April 2019 to 30 September 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 30 September 2020 £	Unrestricted funds £	Restricted funds £	Total Year ended 31 March 2019 £
Income from:							
Donations	3	-	-	-	850	-	850
Charitable activities	4	18,954	-	18,954	14,156	79,326	93,482
Investment income	5	-	-	-	3,452	-	3,452
Other income	6	32,394	-	32,394	12,325	-	12,325
Total income		51,348	-	51,348	30,783	79,326	110,109
Expenditure on:							
Charitable activities	7	(74,836)	(2,388)	(77,224)	(21,721)	(109,662)	(131,383)
Total expenditure		(74,836)	(2,388)	(77,224)	(21,721)	(109,662)	(131,383)
Net (expenditure)/income		(23,488)	(2,388)	(25,876)	9,062	(30,336)	(21,274)
Net movement in funds		(23,488)	(2,388)	(25,876)	9,062	(30,336)	(21,274)
Reconciliation of funds							
Total funds brought forward		30,729	70,040	100,769	21,667	100,376	122,043
Total funds carried forward	14	7,241	67,652	74,893	30,729	70,040	100,769

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 14.

Brierfield Action in the Community
(Registration number: 04596483)
Balance Sheet as at 30 September 2020

	Note	30 September 2020 £	31 March 2019 £
Fixed assets			
Tangible assets	12	68,015	72,039
Current assets			
Cash at bank and in hand		8,825	30,678
Creditors: Amounts falling due within one year	13	<u>(1,947)</u>	<u>(1,948)</u>
Net current assets		<u>6,878</u>	<u>28,730</u>
Net assets		<u><u>74,893</u></u>	<u><u>100,769</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		67,652	70,040
Unrestricted income funds			
Unrestricted funds		<u>7,241</u>	<u>30,729</u>
Total funds	14	<u><u>74,893</u></u>	<u><u>100,769</u></u>

For the financial period ending 30 September 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities 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.

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 12 July 2021 and signed on their behalf by:



Mr A J Firminger
Trustee

Brierfield Action in the Community

Notes to the Financial Statements for the Period from 1 April 2019 to 30 September 2020

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 - 3 Colne Road
Brierfield
Nelson
Lancashire
BB9 5HW

These financial statements were authorised for issue by the trustees on 12 July 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Brierfield Action in the Community 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 notes.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Brierfield Action in the Community

Notes to the Financial Statements for the Period from 1 April 2019 to 30 September 2020

Tangible fixed assets

Tangible assets are stated at cost, less any accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on straight line basis
Furniture and equipment	50% on straight line basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations

	Total 30 September 2020 £	Total Year ended 31 March 2019 £
Donations	-	850

4 Income from charitable activities

	Unrestricted funds	Total 30 September 2020 £	Total Year ended 31 March 2019 £
Community work	General	18,954	93,482

Brierfield Action in the Community

Notes to the Financial Statements for the Period from 1 April 2019 to 30 September 2020

5 Investment income

	Total 30 September 2020 £	Total Year ended 31 March 2019 £
Income from rents	-	3,452

6 Other income

	Unrestricted funds	Total 30 September 2020 £	Total Year ended 31 March 2019 £
	General £	£	£
Cafe Takings	13,223	13,223	9,325
Employment Allowance	4,538	4,538	3,000
Local grants	14,633	14,633	-
	32,394	32,394	12,325

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 30 September 2020 £	Total Year ended 31 March 2019 £
Note	General £	£	£	£
Community work	13,899	-	13,899	64,642
Depreciation, amortisation and other similar costs	1,636	2,388	4,024	2,683
Staff costs	59,301	-	59,301	64,058
	74,836	2,388	77,224	131,383

Brierfield Action in the Community

Notes to the Financial Statements for the Period from 1 April 2019 to 30 September 2020

8 Net incoming/outgoing resources

Net outgoing resources for the period include:

	30 September 2020 £	31 March 2019 £
Depreciation of fixed assets	<u>4,024</u>	<u>2,683</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. (2019 : £nil)

There were no trustees' expenses paid during the year. (2019 : £nil)

10 Staff costs

The aggregate payroll costs were as follows:

	30 September 2020 £	31 March 2019 £
Staff costs during the period were:		
Wages and salaries	52,182	59,017
Social security costs	4,538	4,003
Pension costs	2,581	1,038
	<u>59,301</u>	<u>64,058</u>

The average monthly number of employees during the year was as follows:

	30 September 2020 No	31 March 2019 No
Charitable activities	<u>2</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the period.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Brierfield Action in the Community

Notes to the Financial Statements for the Period from 1 April 2019 to 30 September 2020

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2019	78,452	44,361	122,813
At 30 September 2020	78,452	44,361	122,813
Depreciation			
At 1 April 2019	8,412	42,362	50,774
Charge for the year	2,388	1,636	4,024
At 30 September 2020	10,800	43,998	54,798
Net book value			
At 30 September 2020	67,652	363	68,015
At 31 March 2019	70,040	1,999	72,039

13 Creditors

	30 September 2020 £	31 March 2019 £
Other creditors	1,947	1,948

Brierfield Action in the Community

Notes to the Financial Statements for the Period from 1 April 2019 to 30 September 2020

14 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds				
General	30,729	51,348	(74,836)	7,241
Restricted funds				
Fixed asset reserve	<u>70,040</u>	<u>-</u>	<u>(2,388)</u>	<u>67,652</u>
Total funds	<u><u>100,769</u></u>	<u><u>51,348</u></u>	<u><u>(77,224)</u></u>	<u><u>74,893</u></u>
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
General	<u>21,667</u>	<u>30,783</u>	<u>(21,721)</u>	<u>30,729</u>
Restricted funds				
Fixed asset reserve	71,632	-	(1,592)	70,040
Project Pride (Big Lottery)	27,604	79,326	(106,930)	-
Lancashire County Council	<u>1,140</u>	<u>-</u>	<u>(1,140)</u>	<u>-</u>
Restricted funds	<u><u>100,376</u></u>	<u><u>79,326</u></u>	<u><u>(109,662)</u></u>	<u><u>70,040</u></u>
Total funds	<u><u>122,043</u></u>	<u><u>110,109</u></u>	<u><u>(131,383)</u></u>	<u><u>100,769</u></u>