

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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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

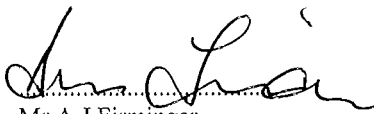
Major risks and management of those risks

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>74,893</u>	<u>100,769</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>74,893</u>	<u>100,769</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 £
	General		
Community work	18,954	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	-
	<u>32,394</u>	<u>32,394</u>	<u>12,325</u>

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	10	59,301	-	59,301	64,058
		<u>74,836</u>	<u>2,388</u>	<u>77,224</u>	<u>131,383</u>

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	<u>2,581</u>	<u>1,038</u>
	<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>