

**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**

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

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

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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**

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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](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**

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

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

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

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	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**

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**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**

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***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**

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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**

	<b>Land &amp; buildings £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 October 2020	78,452	44,361	122,813
At 30 September 2021	78,452	44,361	122,813
<b>Depreciation</b>			
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
<b>Net book value</b>			
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**

	<b>2021 £</b>	<b>2020 £</b>
<b>Debtors: amounts falling due after more than one year</b>		
Other debtors	6,239	-

**6 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
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.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Sales	370	51,348
<b>Cost of sales</b>		
Purchases	6,441	7,186
<b>Gross (loss)/profit</b>	(6,071)	44,162
<b>Administrative expenses</b>		
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	-
	42,109	67,650
<b>Other operating income</b>		
Other operating income	21,806	-
Government grants	28,783	-
	50,589	-
<b>Operating profit/(loss)</b>	2,409	(23,488)
<b>Profit/(loss) on ordinary activities before taxation</b>	2,409	(23,488)