

**REGISTERED COMPANY NUMBER: 05947709 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123920**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**BRACKENHALL COMMUNITY TRUST LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**BRACKENHALL COMMUNITY TRUST LTD**

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**for the year ended 31 March 2023**

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**REPORT OF THE TRUSTEES  
for the year ended 31 March 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To promote the benefit of the inhabitants of Brackenhall/Sheepridge and surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish, or secure the establishment of, a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

To promote such other charitable purposes as may from time to time be determined.

**Significant activities**

To oversee the effective management of Northfield Hall community centre and support community activity.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning for future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This last financial year has been another extremely challenging one. Unfortunately, as a result of the Covid 19 pandemic not all regular users returned to delivering their activities at Northfield Hall. Additionally, one-off bookings and the parties and events hire remain well below the pre pandemic levels. This continues to improve but remains a significant risk and area of concern for us to ensure the operation of Northfield Hall remains viable and sustainable.

More recently, the cost of living, high inflation and utilities have all impacted the operation of Northfield Hall. We remain grateful to all our users, especially our regular community users who provide a range of activities and services for the benefit of the local community. Staff have also been exemplary as always. We are heartened by the increase in use for activities for young people. This is an area Trustees wish to encourage and support.

Trustees remain optimistic that Northfield Hall will remain viable but recognise this remains challenging. We are continually investigating several different options and opportunities to ensure Northfield Hall remains a vibrant local community facility, which is sustainable into the future for the benefit of the local community.

**FINANCIAL REVIEW**

**Financial position**

The charity has made a loss for the year of £52,237 (2022 £45,776). Included within these figures is the depreciation, on the building, and other assets owned by the trust.

The Trust has reserves of £1,688,549 at 31 March 2023 (2022 £1,740,786). Fixed assets included within this figure amount to £1,678,642 (2022 £1,720,355).

**Reserves policy**

The trustees have not adopted a formal reserves policy as the balance is relatively low and is expected to be so for some time.

**REPORT OF THE TRUSTEES  
for the year ended 31 March 2023**

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**FINANCIAL REVIEW**

**Going concern**

There are no material uncertainties about the charity's ability to continue for the next twelve 12 months.

**FUTURE PLANS**

The Trustees are now looking at their priorities over the coming years.

The development and sustainability of Northfield Hall will remain a top priority for the Trust.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £5.

**Recruitment and appointment of new trustees**

The trustees of the charity are appointed by the members at the AGM.

**Organisational structure**

The charity has two different types of members who make up the twelve trustees of the charity: -

Organisational (appointed by member organisations) and these include Brackenhall United Reformed Church, Deighton and Brackenhall Initiative Limited and user groups of the existing centre. Each organisation can appoint up to three members each as trustees of the charity.

Community members - individuals who reside in the charity's primary 'area of benefit' can seek election to the charity as one of the three community members of the trustees.

Decision making is through consensus wherever possible with a show of hands on each item or resolution to record decisions of the trustees. Sub groups of the main trustee board operate with clearly defined responsibilities and delegated powers reporting at all times to the main trustees board.

Additionally the charity can appoint advisors with specific skills, experience or knowledge to advise the trustees in a non-voting capacity.

**Induction and training of new trustees**

The Trust aims to ensure that all new trustees are aware of their personal and legal responsibilities on becoming formal trustees of the charity. Whilst no formal induction is currently in place new trustees are encouraged to read information provided and raise any questions that may arise with other trustees or appointed advisors to the charity. All trustees are provided with a copy of the charity's Memorandum and Articles of Association and are required to sign a trustee declaration form.

**Related parties**

There were no related party transactions during this year or the previous financial year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05947709 (England and Wales)

**Registered Charity number**

1123920

# **BRACKENHALL COMMUNITY TRUST LTD**

## **REPORT OF THE TRUSTEES for the year ended 31 March 2023**

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### **Registered office**

Northfield Hall  
40 Norfolk Avenue  
Sheepridge  
Huddersfield  
West Yorkshire  
HD2 1GS

### **Trustees**

Miss M Lees Chair  
E Lewis (resigned 26.10.23)  
A Bottomley  
D Alexandra  
Ms G Gill Treasurer  
D Adams (appointed 7.9.22)  
J Homewood (appointed 7.9.22)

### **Company Secretary**

Mrs P M Fellows

### **Independent Examiner**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

### **Bankers**

Lloyds TSB Bank Plc  
1 Westgate  
Huddersfield  
HD1 2DN

### **Non-voting advisers**

A Briggs

### **OTHER**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

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

Approved by order of the board of trustees on 5 December 2023 and signed on its behalf by:

Miss M Lees - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRACKENHALL COMMUNITY TRUST LTD**

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### **Independent examiner's report to the trustees of Brackenhall Community Trust Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (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 the Company 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 the Company 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.

Kevin Winterburn

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

5 December 2023

**BRACKENHALL COMMUNITY TRUST LTD****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
General		500	-	500	13,400
Other trading activities	2	64,476	-	64,476	45,942
<b>Total</b>		<u>64,976</u>	<u>-</u>	<u>64,976</u>	<u>59,342</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		-	-	-	1,260
Community IT Projects		-	-	-	3,700
Other		117,213	-	117,213	100,158
<b>Total</b>		<u>117,213</u>	<u>-</u>	<u>117,213</u>	<u>105,118</u>
<b>NET INCOME/(EXPENDITURE)</b>		(52,237)	-	(52,237)	(45,776)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,740,786	-	1,740,786	1,786,562
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,688,549</u></u>	<u><u>-</u></u>	<u><u>1,688,549</u></u>	<u><u>1,740,786</u></u>

The notes form part of these financial statements

**BRACKENHALL COMMUNITY TRUST LTD****BALANCE SHEET**  
**31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,678,642	-	1,678,642	1,720,355
<b>CURRENT ASSETS</b>					
Debtors	7	1,510	-	1,510	1,362
Cash at bank and in hand		14,819	-	14,819	35,372
		<u>16,329</u>	<u>-</u>	<u>16,329</u>	<u>36,734</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(6,422)	-	(6,422)	(16,303)
<b>NET CURRENT ASSETS</b>		<u>9,907</u>	<u>-</u>	<u>9,907</u>	<u>20,431</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,688,549</u>	<u>-</u>	<u>1,688,549</u>	<u>1,740,786</u>
<b>NET ASSETS</b>		<u>1,688,549</u>	<u>-</u>	<u>1,688,549</u>	<u>1,740,786</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>1,688,549</u>	<u>1,740,786</u>
<b>TOTAL FUNDS</b>				<u>1,688,549</u>	<u>1,740,786</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 charitable company.

The notes form part of these financial statements



**BRACKENHALL COMMUNITY TRUST LTD**

**BALANCE SHEET - continued**  
**31 March 2023**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2023 and were signed on its behalf by:

M Lees - Trustee

A Bottomley - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

Assets are recorded at cost in the balance sheet.

The building was completed in the financial year ended 30 September 2012 and will be depreciated over its estimated useful life of 50 years starting 1 October 2012.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Government grants relate to local authority grants and furloughed employee costs. The income has been matched to the period in which the costs relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Hire of venue and facilities	60,076	42,642
Service charges	4,400	3,300
	<u>64,476</u>	<u>45,942</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>41,713</u>	<u>41,972</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. STAFF COSTS**

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

	2023	2022
Operational	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**BRACKENHALL COMMUNITY TRUST LTD**
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**
**6. TANGIBLE FIXED ASSETS**

	Community Centre £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022 and 31 March 2023	2,091,959	613	44,443	409	2,137,424
<b>DEPRECIATION</b>					
At 1 April 2022	381,435	215	35,010	409	417,069
Charge for year	40,239	59	1,415	-	41,713
At 31 March 2023	421,674	274	36,425	409	458,782
<b>NET BOOK VALUE</b>					
At 31 March 2023	1,670,285	339	8,018	-	1,678,642
At 31 March 2022	1,710,524	398	9,433	-	1,720,355

Included in cost or valuation of land and buildings is freehold land of £80,000 (2022 - £80,000) which is not depreciated.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Prepayments	1,510	1,362

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	4,060	2,760
Other creditors	202	10,548
Accrued expenses	900	830
Deferred income	1,260	2,165
	6,422	16,303

**9. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,740,786	(52,237)	1,688,549
<b>TOTAL FUNDS</b>	1,740,786	(52,237)	1,688,549

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,976	(117,213)	(52,237)
<b>TOTAL FUNDS</b>	<u>64,976</u>	<u>(117,213)</u>	<u>(52,237)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	1,782,862	(42,076)	1,740,786
<b>Restricted funds</b>			
Community IT Projects	3,700	(3,700)	-
<b>TOTAL FUNDS</b>	<u>1,786,562</u>	<u>(45,776)</u>	<u>1,740,786</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,342	(101,418)	(42,076)
<b>Restricted funds</b>			
Community IT Projects	-	(3,700)	(3,700)
<b>TOTAL FUNDS</b>	<u>59,342</u>	<u>(105,118)</u>	<u>(45,776)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	1,782,862	(94,313)	1,688,549
<b>Restricted funds</b>			
Community IT Projects	3,700	(3,700)	-
<b>TOTAL FUNDS</b>	<u>1,786,562</u>	<u>(98,013)</u>	<u>1,688,549</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,318	(218,631)	(94,313)
<b>Restricted funds</b>			
Community IT Projects	-	(3,700)	(3,700)
<b>TOTAL FUNDS</b>	<u>124,318</u>	<u>(222,331)</u>	<u>(98,013)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**11. ULTIMATE CONTROLLING PARTY**

Brackenhall Community Trust is managed by the board of directors, the members of which are the trustees of the charity.

**BRACKENHALL COMMUNITY TRUST LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Hire of venue and facilities	60,076	42,642
Service charges	4,400	3,300
	<hr/> 64,476	<hr/> 45,942
<b>Charitable activities</b>		
Grants	500	1,400
Government Grants	-	12,000
	<hr/> 500	<hr/> 13,400
<b>Total incoming resources</b>	<hr/> 64,976	<hr/> 59,342
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Project costs	-	4,960
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	172	162
<b>Other</b>		
Wages	14,286	12,607
Pensions	1,481	1,376
Rates and water	1,878	1,541
Insurance	3,539	3,041
Light and heat	13,399	5,354
Telephone	464	373
Postage and stationery	183	306
Sundries	2,552	985
Maintenance and decoration	8,020	9,585
Administration	233	153
Repairs and renewals	10,373	8,743
Computer expenses	749	363
Cleaning	10,893	8,248
Consultancy fee	6,379	4,518
Freehold property depreciation	40,239	40,239
Plant and machinery	60	69
Fixtures and fittings depreciation	1,415	1,665
	<hr/> 116,143	<hr/> 99,166

This page does not form part of the statutory financial statements

**BRACKENHALL COMMUNITY TRUST LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	2023 £	2022 £
<b>Other</b>		
<b>Governance costs</b>		
Accountancy	898	830
Total resources expended	117,213	105,118
<b>Net expenditure</b>	(52,237)	(45,776)

This page does not form part of the statutory financial statements