

BRAMPTON AND BEYOND COMMUNITY TRUST

England & Wales · Charity number 1138044

Details

Status	Registered
Legal form	Charitable company
Company number	07304443
Registered	2010-09-15
Register	View on the Charity Commission register

Contact

Address	Brampton Community Centre Union Lane Brampton CA8 1BX
Phone	01697745023
Email	admin@bramptoncc.org.uk
Website	https://www.bramptoncc.org.uk

Activities

Objects: 4.1 TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISHES OF ASKERTON,BEWCASTLE, BRAMPTON, BURTHOLME, CARLATTON, CASTLECARROCK, CUMREW, CUMWHITTON, FARLAM, GELTSDALE, HAYTON,HETHERSGILL, IRTHINGTON, KINGWATER, MIDGEHOLME, NETHERDENTON, SCALEBY, SOLPORT, STANWIX RURAL, STAPLETON, UPPERDENTON, WALTON, WATERHEAD, AND WETHERAL AND THE SURROUNDINGAREA (HEREINAFTER CALLED ¶THE AREA OF BENEFIT÷) WITHOUT DISTINCTION OF SEX, SEXUALORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATINGTOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHERORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDEFACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIMEOCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAIDINHABITANTS.4.2 TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE(HEREINAFTER CALLED ¶THE CENTRE÷) AND TO MAINTAIN AND MANAGE THE SAME(WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON ORBODY) IN FURTHERANCE OF THESE OBJECTS.4.3 TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BEDETERMINED.

Activities: Art and Crafts, Cafe and catering for events, and learning and training support (e.g. learning to use computers and the internet). Provision of space to local community groups and other organisations. Projects and activities surrounding social isolation and community engagement along with other issues where identified and appropriate.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** AS SPECIFIED IN THE OBJECTS
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£320,048	£335,506	-	-
2024-03-31	£223,856	£178,756	-	-
2023-03-31	£156,743	£171,101	-	-
2022-03-31	£235,193	£219,186	-	-
2021-03-31	£222,216	£188,679	-	-

Trustees

Name	Role	Appointed
JAMES PORTER	Chair	2019-09-26
ANN OSWIN		
TIM COOMBE		

Accounts

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Chair's report

Our Gratitude: The achievements detailed above are the result of a collective effort by many individuals and partner organisations. The Board of Trustees wishes to place on record its profound thanks to our dedicated staff team, whose professionalism and passion have been instrumental in navigating this year of significant growth and change. We are also immensely grateful for the invaluable contributions of our volunteers, their generosity in giving time and skills is the bedrock of our community spirit. Finally, our work is amplified through collaboration: we extend sincere thanks to all our community partners and stakeholders (from local charities and schools to council departments and funders) for their shared commitment to improving the lives of residents in Brampton and beyond. It truly takes a village to achieve the impact we strive for, and we are fortunate to have such supportive partners on this journey.

Reference and administrative details

Registered charity name Brampton and Beyond Community Trust

Charity registration number 1138044

Company registration number 07304443

Principal office and registered office Brampton Community Centre
Union Lane
Brampton
Cumbria
CA8 1BX

The trustees

R Allan
D Bamford
T Coombe
M Fox
J Langley
J Langley
C Lee-Schrijver
A Oswin
J Porter

Independent examiner Mr RW Gordon, FCA
Briar Lea House
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CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Brampton & Beyond Community Trust ("the Trust") is a charitable company limited by guarantee. It was incorporated on 28 June 2010 and registered as a charity on 22 September 2010. The Trust is governed by its Memorandum and Articles of Association (as updated from time to time). These governing documents set out the charity's Objects (as described in Section 3 above) and the rules for how it operates, including the powers of the charity, the role of Members and Trustees, and procedural requirements. As a company limited by guarantee, the Trust has no share capital; in the event of winding up, Members' liability is limited to £1 each. The Trust's governing documents are available to the public via Companies House and the Charity Commission, and copies are provided to all Trustees upon their appointment.

Recruitment and Appointment of Trustees

Ultimate authority for the Trust's governance lies with its Members, who are local residents and stakeholders from within the area of benefit. The Members elect the Board of Trustees at the Annual General Meeting (AGM). In accordance with the Articles, approximately one-third of the Trustees retire by rotation each year and may stand for re-election, ensuring regular opportunities to refresh the Board. When vacancies arise between AGMs, the Board has the power to co-opt suitable individuals to serve as interim Trustees until the next AGM, when they can then be formally elected by the membership. All Trustee appointments adhere to our constitution and relevant Charity Commission guidance. We also have a policy that Trustees cannot be paid staff of the Trust, to maintain clear separation of governance and management. To ensure the Board has the necessary skills and diversity to lead the charity effectively, the Trustees periodically conduct a skills audit among themselves. If gaps in expertise are identified (for example in finance, safeguarding, or legal knowledge), the Board will undertake targeted recruitment to attract candidates with those skills. Trustee vacancies are advertised openly, typically via the Community Centre's website, local volunteer bureaux, and community networks, with applications welcomed from all sectors of the community. Prospective Trustees are interviewed by the Chair and one other Trustee, and appointments are made based on merit and commitment to our mission. The Board believes that having a mix of skills, backgrounds, and perspectives among Trustees is crucial for good governance.

Induction and Training of Trustees

Upon appointment, each new Trustee undergoes a comprehensive induction process to familiarise them with the Trust's work and their responsibilities. This includes an introductory meeting with the Chair and CEO, a guided tour of the Community Centre and any project sites, and provision of an Induction Pack containing key documents (governing documents, recent financial statements, the latest strategic plan, Charity Commission guidance on Trustee duties, and relevant policies such as safeguarding and conflicts of interest). We operate an informal "buddy" system whereby each new Trustee is paired with a more experienced Trustee who acts as a mentor during the initial months, answering questions and providing support. Trustees are encouraged to attend external training courses or webinars on charity governance, finance, or other relevant topics, and the Trust covers the costs of reasonable training expenses. During 2024/25, Trustees attended courses on topics including charity finance updates and developing an equality, diversity and inclusion strategy. Ongoing training and development of the Board remains a priority to ensure we keep up with best practice in the sector.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Organisation Structure

The Board of Trustees is responsible for the overall strategic direction, governance, and policy of the charity. The Board meets regularly (normally every two months) to review performance, make major decisions, and ensure compliance with legal and regulatory requirements. Certain responsibilities are delegated to sub-committees or working groups of the Board as required. Day-to-day management of the Trust's operations is delegated to the Chief Executive Officer (CEO), who is also currently acts as the Centre Manager for Brampton Community Centre. The CEO leads the small staff team and is responsible for implementing the Board's strategy, managing staff and volunteers, and running projects on the ground. The CEO reports to the Board (primarily via the Chair) and attends Board meetings to provide operational updates and professional advice to Trustees. This structure, a volunteer Board setting strategy and oversight, with paid staff executing daily operations, follows standard third-sector governance models and worked effectively for the Trust in 2024/25. We also value the input of our Members and the wider community in our structure.

Risk Management

The Trustees are acutely aware of their duty to identify and manage the risks that the charity faces. The Board maintains a comprehensive risk register, which is reviewed and updated at least quarterly (or more frequently if needed). This register assesses all major strategic and operational risks across categories such as governance, finance, operational/service delivery, compliance (legal/health & safety), and external factors. For each risk, we rate its likelihood and potential impact, and we note the controls in place to mitigate it along with any further actions required. During 2024/25, the principal risks and uncertainties identified included:

Financial Sustainability: The risk of over-reliance on certain funding streams (e.g. a single large grant or one source of earned income) and the challenge of securing ongoing funding in a competitive environment. Mitigation: maintaining a diversified income mix (as demonstrated this year), building reserves (see Section 5), and actively pursuing new funding opportunities while monitoring budgets closely. We also scenario-plan for how we would scale down activities if funding drops (e.g. reducing operating hours) to ensure core functions can continue. **Safeguarding:** As we work with children, young people, and vulnerable adults, the risk of a safeguarding incident is taken extremely seriously. Mitigation: strict safeguarding policies and procedures are in place and reviewed annually; all staff and volunteers undergo DBS checks and regular training; a Trustee leads on safeguarding oversight; and we have clear reporting mechanisms to act swiftly if any concerns arise. We actively promote a culture of safeguarding, "it's everyone's responsibility", across the organisation. No major incidents occurred in 2024/25, and we continually strive to uphold the highest standards in this area.

Health & Safety and Facilities Risks: This includes the risk of accidents at the Community Centre or failure of major infrastructure (heating, etc.) which could disrupt services. Mitigation: robust health and safety policies, routine building inspections and maintenance schedules, compliance with fire safety and other regulations (with professional external checks), and appropriate insurance cover. The Board receives regular H&S reports. The successful building improvements this year (e.g. electrical upgrades with the new solar installation) also reduced certain risks related to energy supply and efficiency.

External Emergencies (e.g. pandemics or extreme weather): The recent pandemic taught us the importance of emergency planning. While COVID-19 impacts receded this year, we remain vigilant. Mitigation: we have documented contingency plans for various scenarios (e.g. an extreme weather event that cuts off villages, or a public health directive to close facilities), and an emergency communications tree

to reach staff, volunteers, and service users with information as needed. Our strong reserves also act as a buffer in such crises.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

The Trustees are satisfied that appropriate internal controls and risk mitigation strategies are in place to manage the key risks identified. We acknowledge that no system can eliminate risk entirely, but we are committed to a proactive approach: regularly reviewing risks, learning from any near-misses or issues that do occur, and continuously strengthening our risk management processes. In summary, the Trust's governance structure and risk management framework in 2024/25 were effective and in line with best practice for an organisation of our size. These will be continually improved as we move forward, especially as we implement the new strategic plan which may introduce new opportunities and associated risks to navigate.

Objectives and activities

The objects of the Charity, as given in the Articles of Association are:

To promote the benefit of the inhabitants of the parishes of Askerton, Bewcastle, Brampton, Burtholme, Carlanton, Castle Carrock, Cumrew, Cumwhitton, Farlam, Geltsdale, Hayton, Hethersgill, Irthington, Kingwater, Midgeholme, Nether Denton, Scaleby, Solport, Stanwix Rural, Stapleton, Upper Denton, Walton, Waterhead, and Wetheral and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together 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.

Public Benefit

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. All the Trust's activities, as detailed in this report, further our charitable purposes for the public benefit. In particular, we manage an accessible and affordable community hub (the Brampton Community Centre) and deliver a wide range of needs-led programmes and services across our area of benefit. These activities advance education, promote social welfare, and provide recreational and leisure opportunities, with the aim of improving the conditions of life for all inhabitants of our community, regardless of age, background, or circumstance. By focusing on inclusivity and targeting those most at risk of disadvantage (for example, isolated older people or young people in need of support), we ensure that our charity's resources are applied for maximum public benefit in line with our objects and the Charity Commission's expectations.

Achievements and performance

The financial year 2024/25 was a period of significant growth and strategic development for the Trust. Our activities delivered immediate benefits to our community and generated critical evidence to inform our new strategic plan. In this section, we outline our performance over the year, structured around key themes that emerged from our work and now shape our future priorities. These themes reflect the major community needs identified through our analysis: maintaining a vibrant community hub, delivering impactful programmes, extending our rural reach, and building organisational resilience.

Brampton and Beyond Community Trust

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Understanding Our Community's Needs - Context and Key Indicators

Our area of benefit is a large, deeply rural part of north Cumbria, which presents unique challenges that our activities are designed to address. In particular, the local population is older than the national average and many residents face geographical barriers that can lead to isolation and deprivation.

This local profile reveals an ageing population with a high proportion of older people living alone, and significant challenges in accessing services due to our rurality. Nearly 28% of Brampton ward's residents are aged 65+ (compared to about 18% nationwide), and roughly 19% of households in the area are single pensioners living alone (vs ~13% nationally). Living alone in later life, especially in a dispersed rural setting, is a known risk factor for loneliness and social isolation. These challenges are compounded by rural infrastructural deprivation: for example, Brampton ward ranks among the worst 40% of areas in England for access to housing and services. Poor public transport, distance from facilities, and limited local services create significant barriers to inclusion for many residents. It is noteworthy that rural deprivation often goes "under the radar" - in Cumbria, an estimated 40% of all people classified as income-deprived live in rural areas, far above the national average. This hidden rural poverty means that many in our community struggle with issues like fuel poverty, low incomes, and poor access to jobs or training, even though such hardship may be dispersed and less visible than in urban centres.

It is this evidence base, of an older, dispersed population at risk of isolation and an area facing distinctive rural challenges, that shaped our activities in 2024/25 and gives our work its purpose. Over the year, the Trust focused on four interrelated areas of activity: 1. Sustaining a vibrant community hub in Brampton. 2. Delivering impactful programmes targeted at identified needs (especially for older people and youth). 3. Laying the groundwork to extend our reach into outlying parishes; and 4. Strengthening our organisation's capacity to serve the community long-term. The following sections detail our achievements in each of these areas:

A Vibrant and Sustainable Community Hub

Brampton Community Centre is the Trust's primary asset and the most visible expression of our mission. In 2024/25, the Centre truly cemented its role as an indispensable heart of the community. Utilisation of the Centre reached new heights this year, evidenced by a 43% increase in income from Centre hire and related activities, rising to £154,618, from £107,833 in the previous year. This outstanding performance reflects a significant rise in bookings from a diverse range of community groups, private hirers, and partner organisations. The bustling schedule of classes, events, and meetings has not only created a vibrant atmosphere, but has also generated essential earned income that underpins our financial sustainability. This success directly supports one of the key priorities emerging from our strategic review: to ensure the Centre remains a high-quality, well-used hub that financially sustains our broader work. A major achievement this year in enhancing the Centre's long-term sustainability was the successful acquisition of significant capital funding to improve our facility's infrastructure. In February 2025, we completed the installation of a comprehensive energy efficiency upgrade to the Centre, including solar panels, LED lighting throughout the building, and battery storage capacity. This project was made possible by a grant of up to £66,842.50 from the Department for Culture, Media and Sport's VCSE Energy Efficiency Scheme. This vital investment is already delivering substantial reductions in our utility bills and carbon footprint. In addition to the obvious environmental benefits, these improvements directly contribute to the financial resilience of the Trust by lowering operating costs, and they help ensure that our community hub remains sustainable and affordable for the long term. We take pride in the Centre not only being a venue for community life but also leading by example in adopting green technologies and reducing carbon impact in a rural community setting.

Brampton and Beyond Community Trust

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Delivering Impactful, Needs-Led Programmes

This year saw a major expansion in our direct service delivery, reflecting a deliberate shift towards proactively addressing the key challenges identified in our community analysis. Based on the needs evidenced (see Table 1 above), our programmes in 2024/25 focused on two main themes: combating social isolation among older residents and engaging our young people. **Combating Social Isolation:** With a population significantly older than the national average, tackling social isolation and loneliness in later life has been a core focus for the Trust. Over the year we delivered a variety of programmes and activities tailored for older residents, from regular social clubs and luncheon groups to gentle exercise and well-being classes. These initiatives provided vital opportunities for social contact, learning, and physical activity for hundreds of older people at risk of loneliness. **Engaging Our Young People:** The Trust has a long-standing commitment to the young people in our area. In 2024/25, we were proud to deliver a range of engaging activities and opportunities for children and teenagers, building on the legacy of the former Brampton Youth Project. During school holidays we ran multi-activity days for youngsters (combining sports, arts, and outdoor fun), and during term time we offered weekly evening sessions for teenagers. These sessions provided valuable positive activities for local youth throughout the year, giving young people a safe space to socialise, develop skills, and have fun. The experience and learning gained from delivering these activities have been instrumental in shaping our future ambitions for youth engagement.

Extending Our Reach to Rural Parishes

The Trust's name, Brampton & Beyond, and our legal Objects commit us to serving not just the town of Brampton but also the 23 surrounding rural parishes. These outlying areas are the "beyond" in our identity, and evidence shows that residents in these villages and hamlets face some of the most significant barriers to services (as noted earlier). Many villages lack basic services, public transport is sparse, and people can feel isolated from opportunities concentrated in Brampton or Carlisle. Addressing this rural access challenge is therefore a critical part of our mission. In 2024/25, while most of our direct service delivery still took place at the Brampton Community Centre, we laid essential groundwork for a more proactive outreach strategy in the parishes. Recognising that we cannot remain Brampton-centric, we focused on relationship-building and needs assessment in the outlying communities this year. Trust staff and trustees held conversations with parish councils, attended local events in villages, and reviewed community-led parish plans to better understand the concerns and priorities of our rural constituents. These engagements revealed long-standing community concerns, for example, the need for local activities for older residents who cannot easily travel, or the lack of youth facilities in villages, which mirror the broader issues our data highlighted. This groundwork has been instrumental in shaping a key future priority: extending our reach and deepening our connections in the rural parishes. The lessons learned will inform our plans to move beyond the Centre's four walls in coming years, through partnerships with village halls, mobile or pop-up services, and better communication so that residents in every parish feel part of the "Brampton & Beyond" community.

Building an Enduring and Resilient Organisation

Perhaps the most significant and lasting achievement of 2024/25 was the work done to strengthen the organisation internally. The Board of Trustees dedicated substantial time and resources this year to a comprehensive strategic review and capacity-building process. We recognised that to serve our community's evolving needs, we needed to invest in our own infrastructure, our people, plans, and processes. This internal development ran in parallel to our community-facing activities and will ensure that the Trust can endure and thrive in the long term. Key aspects of this work included:

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Five-Year Strategic Plan: Over the course of the year, we undertook a thorough strategic planning exercise to set our direction for 2025-2030. This process involved analysing detailed community data, consulting stakeholders (including service users, partners, and local authorities), and challenging our assumptions about what the community needs most. The result is an evidence-based draft Strategic Plan (to be formally adopted in 2025) that sharpens our focus on four priorities: the community hub, needs-led programmes, extended rural outreach, and organisational resilience. This plan will guide us in allocating resources and measuring impact, ensuring we remain responsive to local needs and aligned with our charitable purpose. The strategic review confirmed that our aims, combating social isolation, improving access to services, and providing opportunities for all ages, are indeed the right ones, but it also highlighted the need to adapt our approaches to be sustainable in a changing environment.

Investing in Our Team: Alongside strategy development, the Board made a deliberate decision to invest in our operational capacity by expanding our staff team. Total staff costs (wages, NI, pensions) rose to £130,299, up from £71,594 in the previous year, an 82% increase. This reflects new roles and hours added to increase what we can deliver. These investments in people helped to ensure that we have the skills and bandwidth necessary to deliver more and higher-quality services and to manage a growing, more complex organisation. Strengthening our human resources in this way underpins all our work and has been identified as a foundational priority for the future. The Board is confident that this increase in expenditure on staff capacity will pay dividends in the form of greater community impact and projects won in coming years.

Governance and Systems: We also took steps to improve our governance practices by undertaking a review of our existing systems, procedures, and policies. These actions, while less visible externally, are crucial for building an organisation that is resilient and can weather challenges (from funding fluctuations to compliance requirements). By embedding high standards of governance and management now, we are future-proofing the Trust to continue serving the community effectively in the years ahead.

Financial review

The Trust's financial performance in 2024/25 reflects a year of planned strategic investment alongside operational growth. Total income for the year was £320,048, a significant increase of 43% from the previous year's £223,856. Total expenditure was £335,506, an 85% increase compared to £178,756 in 2023/24. This resulted in a net deficit for the year of £15,458. As explained in the Chair's Foreword and the Achievements section, this deficit was the anticipated outcome of a deliberate strategy to invest in the Trust's future capacity. The increase in expenditure was driven primarily by planned investments in staffing (to scale up our services) and by costs associated with the comprehensive strategic planning process undertaken to equip the Trust for the next phase. The Board and management had budgeted for this temporary shortfall, understanding that these costs were an investment in growth and sustainability. Importantly, despite the one-year deficit, the Trust's overall financial position at year-end remains very strong. The Statement of Financial Position shows total net assets of £338,934 at 31 March 2025, demonstrating the underlying financial resilience of the organisation.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Principal Funding Sources: Our income is well balanced between grants/donations and earned income from our own activities, which is a key strength for the Trust. In 2024/25, total income of £320,048 comprised roughly 51% grants/donations and 49% self-generated funds:

Grants and Donationse - £161,641 (51%): We are deeply grateful for the vital support of our funders and donors. This year, we received significant grant funding from a range of sources, notably including a £25,400 grant from Carlisle City, as well as numerous contributions from charitable trusts, foundations, and community donors whose belief in our work is essential to our success. Many of these grants were tied to specific projects, while others provided flexible support to our core services.

Community Centre Trading - £155,353 (49%): This is the income we generated through hiring out facilities and delivering services at the Brampton Community Centre (room hire fees, food sales, classes, etc.). This strong performance in earned income, just over £155k, up from ~£108k in the prior year, is vital for our long-term sustainability, as it provides unrestricted funds that give us operational flexibility. Our ability to earn income through our community hub sets us apart from many charities and reduces reliance on grants. The growth in this income stream in 2024/25 is a very positive sign, reflecting the Centre's vibrant usage post-pandemic and effective marketing to new user groups.

Investment and Other Income - £1,829 (<1%): A small proportion of income came from bank interest and similar sources. With higher interest rates this year, our reserves generated a modest return which we of course put straight back into charitable use.

Use of Funds: All expenditure in 2024/25 (totalling £335,506) was directed towards our charitable activities, the delivery of services and running of the community centre in furtherance of our mission. The significant increase in spending on the prior year reflects our conscious decision to enhance our impact through investment. For clarity, our expenditure can be grouped into three broad categories:

Investing in Our People - £130,299 (40% of total): Staff wages, National Insurance, and pension contributions. This reflects our strategy to build a skilled team to lead our work, as described earlier. Staff costs increased substantially this year as we added capacity; while this is a major cost, the Trustees view it as mission-critical expenditure enabling greater impact and future growth. We aim to continue managing staff costs prudently, but 2024/25 set a new baseline for the team size needed to deliver our expanded ambitions.

Running Our Community Hub - £46,984 (14% of total): The essential costs of operating and maintaining the Brampton Community Centre (utilities, insurance, routine repairs, cleaning, rates, etc.). We work hard to control these overheads through efficiency measures, indeed, the investment in solar panels and LED lighting will help curb these costs going forward. This year's figure is in line with expectations for a building of our size and usage.

Delivering Charitable Activities - £153,223 (46% of total): All other direct costs of our charitable programmes and services. This includes supplies and expenses for running activities, payments to partner groups, office and administration costs, marketing and outreach, volunteer expenses, and a prudent provision for depreciation of our building and equipment. This category grew in 2024/25 as we scaled up programmes (hence more activity costs) and undertook the strategic review. It also encompasses any non-staff costs of special projects (for instance, minor capital purchases not covered by the energy grant). Every pound in this category was spent in pursuance of our objectives, and we continually review expenditures to ensure cost-effectiveness and value for money.

Brampton and Beyond Community Trust

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Overall, the financial outcome for 2024/25, a planned small deficit with strong income growth, leaves the Trust in an excellent position moving forward. Our funders can take confidence that we combined their support with robust earned income and put resources to strategic use for community benefit. The year-end funds position, described below, further illustrates our health.

Reserves Policy and Year-End Reserves

The Trust's reserves policy is to maintain a level of unrestricted funds sufficient to cover approximately three months of operational expenditure. Based on our current scale of activities, the Trustees have calculated this target to be around £60,000. Maintaining three months of running costs in reserve is intended to ensure the charity can manage its cash flow, absorb unforeseen financial shocks or delays in funding, and continue operating services without interruption in the face of adverse events. The reserves policy is reviewed annually to ensure it remains adequate for the size and risk profile of the organisation. At the end of the financial year (31 March 2025), the Trust held total unrestricted funds of £318,856, alongside a small amount of restricted funds (grants received for specific purposes, fully allocated to projects in progress). A significant portion of our unrestricted funds, £225,050, represents the net book value of the Trust's tangible fixed assets (primarily the Community Centre building itself, plus improvements and equipment). These funds are designated in the sense that they are tied up in fixed assets and not readily available for day-to-day spending. After deducting the fixed asset value, the Trust's free reserves stood at £93,806.

This level of free reserves is comfortably above the policy target of £60,000, demonstrating the Trust's excellent financial health. In fact, our free reserves at year-end equate to roughly 4.5 to 5 months of operating costs, providing a strong and stable platform as we move forward with our new strategic priorities. The Board of Trustees has carefully considered this reserves position in light of the planned deficit incurred this year. We are confident that the use of some reserves in 2024/25 to invest in future capacity was prudent and manageable, given that even after the deficit our reserves are stronger than required. Going forward, we will monitor our reserves level to ensure it remains appropriate, neither excessive (retaining funds without purpose) nor too low, especially as we implement new projects. The current robust reserves give us crucial resilience and flexibility: they enable us to innovate, to respond to emergencies, and to assure our beneficiaries, staff, and funders that we are financially secure. In summary, the Trust ends 2024/25 in sound financial condition, with a diversified income base and healthy reserves, which together position us well to deliver on the ambitious plans outlined in the next section.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Plans for future periods

The year 2024/25 was marked by an intensive process of reflection, review, and planning for Brampton & Beyond Community Trust's future. As noted, the Board and senior management dedicated significant effort to analysing community needs, consulting stakeholders, and evaluating our own strengths and weaknesses. This work culminated in a draft Strategic Plan 2025-2030, which will be formally adopted in the next financial period. While the full details of that plan are beyond the scope of this report, it has identified four clear and interconnected strategic priorities that will guide our activities and decision-making over the immediate future. These priorities align with what we have learned through evidence and experience, and they ensure that our trajectory for the coming years directly addresses the needs of our communities. In brief, our emerging priorities are:

1. A Vibrant and Sustainable Community Hub: Maximise the potential of Brampton Community Centre as a high-quality, welcoming, and environmentally sustainable venue of choice for the entire community. We will continue to invest in the Centre's facilities and infrastructure to keep it safe, accessible, and modern. Our goal is to further increase its usage as a bustling hub for activities, information, and support. By doing so, we not only provide services locally but also generate income to reinvest in our charitable work. (This directly continues the success of 2024/25 in growing Centre usage and the upgrades to the building.)

2. Impactful, Needs-Led Programmes and Services: Design and deliver programmes that directly respond to identified community needs, with a specific focus on reducing social isolation among older residents and creating new opportunities for children and young people. We will build on our 2024/25 pilot activities to establish sustainable, co-designed programmes that improve quality of life for these target groups. For older people, this may mean expanding daytime activities, outreach, and volunteer befriending in partnership with other agencies. For youth, we plan to launch a new model of youth engagement developed collaboratively with young people and local stakeholders. In all our programme development, we will use evidence to ensure we are filling gaps and avoiding duplication, thereby making the greatest impact with our resources.

3. Extending Our Reach and Deepening Our Connections (the "Beyond" Challenge): Proactively reach out to and serve the outlying rural parishes in our area of benefit, overcoming barriers of distance and access. This priority recognises that not everyone can come to the Brampton Community Centre, so we must find ways to bring our services and presence out into the villages. We will forge new partnerships with parish councils, village hall committees, and other local groups to support activities in the parishes. We also intend to pilot innovative outreach models, such as mobile services, community transport links, or rotating events that travel to different villages. A key first step will be improving communication and needs-mapping in each parish, possibly by establishing a "rural outreach forum" or regular parish network meeting. Success in this priority will mean that residents in all 23 parishes feel the benefit of the Trust's work, truly delivering on the promise of "Brampton and Beyond."

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Plans for future periods *(continued)*

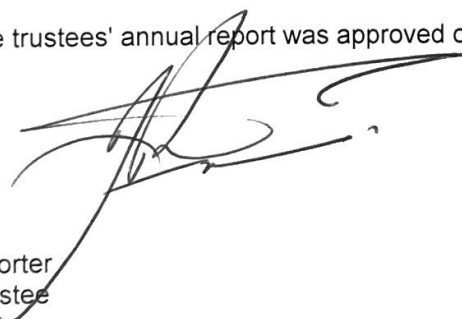
4. Building an Enduring and Resilient Organisation: Ensure that our internal capacity, governance, and finances are robust enough to sustain our mission long-term. This inward-facing priority will see us continuing to strengthen how the Trust is run. We will embed the highest standards of governance and risk management, regularly reviewing our policies and compliance with regulatory requirements. We will implement a diversified financial strategy to grow our income, aiming to increase both fundraising and earned revenue streams (for example, exploring social enterprise ideas or new services that generate fees). In tandem, we will invest in and support our invaluable team of staff and volunteers, through training, recognition, and creating a positive working culture - to improve retention and build skills. By prioritising organisational resilience, we ensure that the Trust will not only deliver ambitious projects in the short term but remain a dependable anchor institution for our community for years to come.

The Board of Trustees and the staff team are now focused on translating these strategic priorities into a detailed action plan for 2025/26 and beyond. Specific objectives, timelines, and success measures will be set for each priority. We are excited and optimistic about this direction, it is rooted in extensive community input and data, and it plays to the Trust's strengths while addressing critical gaps. As we implement these plans, we will regularly monitor progress and remain adaptable to changing circumstances (for example, new funding opportunities or emerging needs). We look forward to reporting on our progress against these priorities in next year's report. By pursuing a vibrant hub, impactful programmes, extended reach, and internal resilience in concert, we believe Brampton & Beyond Community Trust will significantly enhance its public benefit and move closer to our vision of being an indispensable, community-led organisation serving all corners of our area.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 August 2025 and signed on behalf of the board of trustees by:



J Porter
Trustee

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Brampton and Beyond Community Trust ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust *(continued)*

Year ended 31 March 2025

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.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,225	161,641	162,866	113,196
Other trading activities	6	155,353	–	155,353	108,893
Investment income	7	1,829	–	1,829	1,767
Total income		<u>158,407</u>	<u>161,641</u>	<u>320,048</u>	<u>223,856</u>
Expenditure					
Expenditure on charitable activities	8,9	157,368	178,138	335,506	178,756
Total expenditure		<u>157,368</u>	<u>178,138</u>	<u>335,506</u>	<u>178,756</u>
Net (expenditure)/income and net movement in funds		<u>1,039</u>	<u>(16,497)</u>	<u>(15,458)</u>	<u>45,100</u>
Reconciliation of funds					
Total funds brought forward		298,574	55,818	354,392	309,292
Total funds carried forward		<u>299,613</u>	<u>39,321</u>	<u>338,934</u>	<u>354,392</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	225,050	230,704
Current assets			
Debtors	15	2,172	3,735
Cash at bank and in hand		122,285	131,634
		124,457	135,369
Creditors: amounts falling due within one year	16	10,573	11,681
Net current assets		113,884	123,688
Total assets less current liabilities		338,934	354,392
Net assets		338,934	354,392
Funds of the charity			
Restricted funds		39,321	55,818
Unrestricted funds		299,613	298,574
Total charity funds	18	338,934	354,392

For the year ending 31 March 2025 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2025, and are signed on behalf of the board by:



J Porter
Trustee

The notes on pages 16 to 25 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building improvements	-	2% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the

recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,225	–	1,225
Grants			
Carlisle City Council	–	25,400	25,400
Power to Change	–	1,481	1,481
Other Small Grants	–	133,827	133,827
Awards for All	–	–	–
Cumbria Community Foundation	–	933	933
	<u>1,225</u>	<u>161,641</u>	<u>162,866</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,204	–	1,204

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Carlisle City Council	–	21,400	21,400
Power to Change	–	–	–
Other Small Grants	10,000	80,165	90,165
Awards for All	–	427	427
Cumbria Community Foundation	–	–	–
	<u>11,204</u>	<u>101,992</u>	<u>113,196</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	735	735	1,060	1,060
Centre	<u>154,618</u>	<u>154,618</u>	<u>107,833</u>	<u>107,833</u>
	<u>155,353</u>	<u>155,353</u>	<u>108,893</u>	<u>108,893</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,829</u>	<u>1,829</u>	<u>1,767</u>	<u>1,767</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Centre	<u>157,368</u>	<u>178,138</u>	<u>335,506</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	<u>105,880</u>	<u>72,876</u>	<u>178,756</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Centre	335,506	335,506	178,756

10. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	5,654	5,214

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	200	200

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	124,068	70,119
Social security costs	4,296	572
Employer contributions to pension plans	1,935	903
	130,299	71,594

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000 (2024: £nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (last): £nil) neither were they reimbursed expenses during the period (2024: £nil). No charity Trustee received payment for professional or other services supplied to the charity (last): £nil).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>260,707</u>	<u>23,736</u>	<u>284,443</u>
Depreciation			
At 1 April 2024	31,585	22,154	53,739
Charge for the year	5,215	439	5,654
At 31 March 2025	<u>36,800</u>	<u>22,593</u>	<u>59,393</u>
Carrying amount			
At 31 March 2025	<u>223,907</u>	<u>1,143</u>	<u>225,050</u>
At 31 March 2024	<u>229,122</u>	<u>1,582</u>	<u>230,704</u>

15. Debtors

	2025 £	2024 £
Trade debtors	1,767	3,330
Prepayments and accrued income	405	405
	<u>2,172</u>	<u>3,735</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,493	4,931
Accruals and deferred income	600	600
Social security and other taxes	5,980	5,190
Other creditors	500	960
	<u>10,573</u>	<u>11,681</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,935 (2024: £903).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	293,661	158,407	(157,368)	294,700
Minibus Fund	4,913	—	—	4,913
	<u>298,574</u>	<u>158,407</u>	<u>(157,368)</u>	<u>299,613</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	277,677	121,864	(105,880)	293,661
Minibus Fund	4,913	—	—	4,913
	<u>282,590</u>	<u>121,864</u>	<u>(105,880)</u>	<u>298,574</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
Armed Forces Fund	3,613	—	(3,613)	—
Awards for All	922	—	(922)	—
Media Project	195	—	(195)	—
Other Small Restricted Funds	43,581	140,241	(152,008)	31,814
	<u>55,818</u>	<u>161,641</u>	<u>(178,138)</u>	<u>39,321</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
Armed Forces Fund	5,000	—	(1,387)	3,613
Awards for All	1,917	427	(1,422)	922
Media Project	1,085	890	(1,780)	195
Other Small Restricted Funds	11,193	79,275	(46,887)	43,581
	<u>26,702</u>	<u>101,992</u>	<u>(72,876)</u>	<u>55,818</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	225,050	–	225,050
Current assets	85,136	39,321	124,457
Creditors less than 1 year	(10,573)	–	(10,573)
Net assets	<u>299,613</u>	<u>39,321</u>	<u>338,934</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	230,704	–	230,704
Current assets	79,551	55,818	135,369
Creditors less than 1 year	(11,681)	–	(11,681)
Creditors greater than 1 year	–	–	–
Net assets	<u>298,574</u>	<u>55,818</u>	<u>354,392</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,225	1,204
Carlisle City Council	25,400	21,400
Power to Change	1,481	–
Other Small Grants	133,827	90,165
Awards for All	–	427
Cumbria Community Foundation	933	–
	<u>162,866</u>	<u>113,196</u>
Other trading activities		
Fundraising events	735	1,060
Centre	154,618	107,833
	<u>155,353</u>	<u>108,893</u>
Investment income		
Bank interest receivable	1,829	1,767
	<u>1,829</u>	<u>1,767</u>
Total income	<u>320,048</u>	<u>223,856</u>
Expenditure		
Expenditure on charitable activities		
Purchases	133,788	–
Wages and salaries	124,068	70,119
Employer's NIC	4,296	572
Pension costs	1,935	903
Rates and water	4,185	3,658
Light and heat	26,291	21,436
Repairs and maintenance	10,516	11,988
Insurance	6,338	7,199
Motor vehicle expenses	50	29
Other office costs	18,385	56,723
Depreciation	5,654	5,214
Interest on bank loans and overdrafts	–	915
	<u>335,506</u>	<u>178,756</u>
Total expenditure	<u>335,506</u>	<u>178,756</u>
Net (expenditure)/income	<u>(15,458)</u>	<u>45,100</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	133,788	—
Wages/salaries	124,068	70,119
Employer's NIC	4,296	572
Pension costs	1,935	903
Rates & water	4,185	3,658
Light & heat	26,291	21,436
Repairs & maintenance	10,516	11,988
Insurance	6,338	7,199
Mini Bus expenses	50	29
Events and Other office costs	18,385	56,723
Depreciation	5,654	5,214
Interest on bank loans and overdrafts	—	915
	<u>335,506</u>	<u>178,756</u>
 Expenditure on charitable activities	 <u>335,506</u>	 <u>178,756</u>

Accounts

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Brampton and Beyond Community Trust

Charity registration number 1138044

Company registration number 07304443

Principal office and registered office Brampton Community Centre
Union Lane
Brampton
Cumbria
CA8 1BX

The trustees

R Allan
D Bamford
T Coombe
M Fox
S Graham (Resigned 23 November 2023)
J Langley
J Langley
C Lee-Schrijver
A Oswin
J Porter

Independent examiner Mr RW Gordon, FCA
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

Brampton and Beyond Community Trust operates as a charitable organisation structured as a company limited by guarantee. It was officially registered with Companies House in July 2010 under the company number 07304443. Subsequently, the Trust gained charitable status, registering with the Charity Commission in September 2010 under the charity number 1138044. Governance of the Trust is laid out in its memorandum and articles of association, which serve as the guiding documents for the charitable company's operations. The Trust's registered office is situated at Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Recruitment and Appointment of Trustees

The governance of the Trust is vested in its membership, comprised of residents from the Trust's designated area of benefit. Trustees are elected by these Members during the Annual General Meeting (AGM), with one-third of the serving Trustees stepping down by rotation at each AGM. Throughout the year, the Board of Trustees has the authority to co-opt Members as interim Trustees; however, such co-opted Trustees are required to relinquish their roles at the subsequent AGM. It is stipulated that Trustees may not engage in paid employment with the Trust.

To ensure a skilled and effective Board, regular audits of Trustee competencies are conducted. All Trustees are mandated to complete training modules pertinent to their roles. When skills shortages are identified, the recruitment focus shifts to addressing these gaps. Trustee vacancies are publicly announced on the Community Centre's website, and applications are encouraged from all community sectors. The selection and review process is overseen by the Board of Trustees, guided by the Chairman.

Induction and Training of Trustees

Upon their appointment, new Trustees undergo a comprehensive induction process that includes site tours and consultative sessions with the Senior Management Team. To facilitate a smooth transition into their roles, each new Trustee is matched with a current Board member through an informal mentoring scheme known as the "buddy system". Additionally, pertinent documents from the Charity Commission and Companies House, outlining the fiduciary duties and responsibilities of Trustees, are supplied to each newcomer. To further bolster their expertise, Trustees are also provided with information on relevant training courses designed to deepen their understanding and proficiency in their roles.

Organisation Structure

The Board of Trustees bears the overarching responsibility for the charity's governance. The Chairman takes on the pivotal role of executing strategy and supervising the Trust's daily operations, which are carried out by the Senior Management Team. The Senior Management Team currently consists of James Burke, serving as the Community Centre Manager.

Throughout the 2022/23 financial year, the Board convened roughly on a bimonthly basis. Their remit encompassed the overarching governance of the charity and the delivery of its services, including the approval of strategic initiatives. In accordance with best practices, any conflicts of interest among Board members were duly declared and appropriately documented.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The objects of the Charity, as given in the Articles of Association are:

To promote the benefit of the inhabitants of the parishes of Askerton, Bewcastle, Brampton, Burtholme, Carlatton, Castle Carrock, Cumrew, Cumwhitton, Farlam, Geltsdale, Hayton, Hethersgill, Irthington, Kingwater, Midgeholme, Nether Denton, Scaleby, Solport, Stanwix Rural, Stapleton, Upper Denton, Walton, Waterhead, and Wetheral and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together 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.

Public Benefit

Throughout the year, the Trustees have diligently worked to fulfil the objectives outlined in the Trust's Articles of Association while adhering to their obligations as a registered charity. In the course of executing the Trust's activities, the Trustees affirm that they have met the criteria set forth in section 4 of the Charities Act 2011. They have given due consideration to the Charity Commission for England and Wales's guidelines concerning public benefit.

Achievements and performance

In the financial year ending 31st March 2024, the Board made a strategic decision to adopt a deficit budget. Despite this, the Trust exceeded projections, achieving a modest surplus. This notable outcome is largely due to the optimal utilisation of the Trust's principal asset, Brampton Community Centre, alongside the commitment and diligence of our team. The Centre experienced increased engagement, not only through the Trust's own initiatives but also from a growing variety of local, statutory, and other partner organisations.

A key success during the year has been the development of robust and meaningful relationships with stakeholders at local, regional, and national levels. These strengthened partnerships have expanded the range and quality of our offerings, positively influencing attendance at Brampton Community Centre and contributing to a stable revenue stream.

The launch of the Brampton Youth Project was another significant milestone, marking the Trust's renewed commitment to supporting young people in our community and rebuilding our presence in the area of benefit.

Amid economic pressures, we made the deliberate choice to keep fees unchanged, understanding that an increase would not serve our community's interests. Instead, we focused on obtaining grants and forming partnerships, successfully securing additional funding to offset our financial shortfall. This approach aligns with our commitment to helping service users work towards long-term self-sufficiency and sustainability.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

In summary, the Trust has made considerable progress over the past year, laying a solid foundation for future development. The Board, however, remains mindful that ongoing efforts are essential to solidify these achievements and ensure the Trust's long-term sustainability.

Financial review

Reserves Policy:

The Trust has restructured its unrestricted funds to maintain cash reserves amounting to approximately three months of operational costs, roughly £60k. This strategy aligns with our reserves policy, aimed at ensuring adequate cash flow and enabling uninterrupted service provision. In addition to this contingency reserve, designated funds are allocated to foster service development and enhance our operational setting. Further unrestricted funds are set aside to advance a long-term capital repairs programme. While there has been some progress on this front in the previous financial year, challenges have arisen due to shortages of qualified professional and voluntary help.

The Trust acknowledges that preserving the appropriate level of cash reserves will continue to be a challenging task, given various financial pressures, recovery strategies, and broader economic uncertainties.

Plans for future periods

As we look to the future, the Trust remains steadfast in its commitment to delivering exceptional service to the local community. Our focus is on both the quality of facilities and the diversity of activities offered. It is invigorating to witness a resurgence in community engagement, as many of our longstanding users return and new participants join. This expanding user base is enabling us to broaden the array of activities and opportunities we can provide, thereby making our services more appealing and impactful.

This positive momentum is not merely a fleeting development but forms the cornerstone of our forward-looking strategy. We intend to capitalise on this by continually adapting and expanding our offerings to meet the evolving needs and interests of the community. This approach is designed to attract even greater participation, thereby not only sustaining but also potentially increasing our income streams.

In line with this, we are also exploring various avenues for partnership and funding opportunities, with the aim of further enhancing our services and financial stability. Our ultimate goal is to create a robust and sustainable operational model that serves as a community hub, enriching the lives of local residents for years to come.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

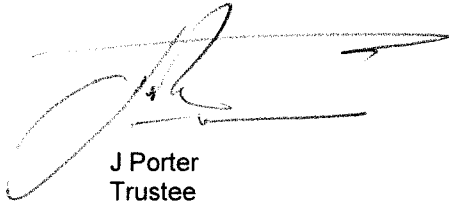
Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 31 August 2024 and signed on behalf of the board of trustees by:



J Porter
Trustee

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Brampton and Beyond Community Trust ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	11,204	101,992	113,196	53,303
Other trading activities	6	108,893	–	108,893	100,182
Investment income	7	1,767	–	1,767	3,258
Total income		<u>121,864</u>	<u>101,992</u>	<u>223,856</u>	<u>156,743</u>
Expenditure					
Expenditure on charitable activities	8,9	105,880	72,876	178,756	171,101
Total expenditure		<u>105,880</u>	<u>72,876</u>	<u>178,756</u>	<u>171,101</u>
Net income/(expenditure) and net movement in funds		<u>15,984</u>	<u>29,116</u>	<u>45,100</u>	<u>(14,358)</u>
Reconciliation of funds					
Total funds brought forward		282,590	26,702	309,292	323,650
Total funds carried forward		<u>298,574</u>	<u>55,818</u>	<u>354,392</u>	<u>309,292</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	230,704	235,918
Current assets			
Debtors	15	3,735	1,863
Cash at bank and in hand		131,634	90,219
		135,369	92,082
Creditors: amounts falling due within one year	16	11,681	5,623
Net current assets		123,688	86,459
Total assets less current liabilities		354,392	322,377
Creditors: amounts falling due after more than one year	17	–	13,085
Net assets		354,392	309,292
Funds of the charity			
Restricted funds		55,818	26,702
Unrestricted funds		298,574	282,590
Total charity funds	19	354,392	309,292

For the year ending 31 March 2024 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 10 to 20 form part of these financial statements.

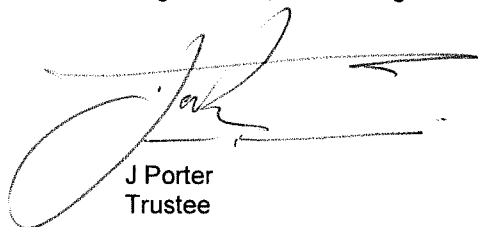
Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2024, and are signed on behalf of the board by:



J Porter
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building improvements	-	2% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,204	—	1,204
Grants			
Carlisle City Council	—	21,400	21,400
Power to Change	—	—	—
Other Small Grants	10,000	80,165	90,165
Awards for All	—	427	427
Cumbria Community Foundation	—	—	—
Childrens Area	—	—	—
	<u>11,204</u>	<u>101,992</u>	<u>113,196</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,526	—	1,526

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Carlisle City Council	–	21,400	21,400
Power to Change	–	5,835	5,835
Other Small Grants	–	9,638	9,638
Awards for All	–	10,291	10,291
Cumbria Community Foundation	–	3,031	3,031
Childrens Area	–	1,582	1,582
	<u>1,526</u>	<u>51,777</u>	<u>53,303</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	1,060	1,060	977	977
Centre	107,833	107,833	97,541	97,541
Mini Bus Income	–	–	1,664	1,664
	<u>108,893</u>	<u>108,893</u>	<u>100,182</u>	<u>100,182</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,767</u>	<u>1,767</u>	<u>3,258</u>	<u>3,258</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre	<u>105,880</u>	<u>72,876</u>	<u>178,756</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	<u>71,689</u>	<u>99,412</u>	<u>171,101</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Centre	<u>178,756</u>	<u>178,756</u>	<u>171,101</u>

10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>5,214</u>	<u>5,214</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>200</u>	<u>200</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	70,119	62,427
Social security costs	572	13
Employer contributions to pension plans	<u>903</u>	<u>827</u>
	<u>71,594</u>	<u>63,267</u>

The average head count of employees during the year was 4 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000(2023: £nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (last]: £nil) neither were they reimbursed expenses during the period (2023: £nil). No charity Trustee received payment for professional or other services supplied to the charity (last]: £nil).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2023	260,707	16,856	23,736	301,299
Disposals	—	(16,856)	—	(16,856)
At 31 March 2024	<u>260,707</u>	<u>—</u>	<u>23,736</u>	<u>284,443</u>
Depreciation				
At 1 April 2023	26,371	16,856	22,154	65,381
Charge for the year	5,214	—	—	5,214
Disposals	—	(16,856)	—	(16,856)
At 31 March 2024	<u>31,585</u>	<u>—</u>	<u>22,154</u>	<u>53,739</u>
Carrying amount				
At 31 March 2024	<u>229,122</u>	<u>—</u>	<u>1,582</u>	<u>230,704</u>
At 31 March 2023	<u>234,336</u>	<u>—</u>	<u>1,582</u>	<u>235,918</u>

15. Debtors

	2024 £	2023 £
Trade debtors	3,330	1,458
Prepayments and accrued income	405	405
	<u>3,735</u>	<u>1,863</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,931	1,966
Accruals and deferred income	600	600
Social security and other taxes	5,190	2,489
Other creditors	960	568
	<u>11,681</u>	<u>5,623</u>

17. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	<u>—</u>	<u>13,085</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £903 (2023: £827).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	277,677	121,864	(105,880)	293,661
Minibus Fund	4,913	—	—	4,913
	<u>282,590</u>	<u>121,864</u>	<u>(105,880)</u>	<u>298,574</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	244,400	104,966	(71,689)	277,677
Minibus Fund	4,913	—	—	4,913
	<u>249,313</u>	<u>104,966</u>	<u>(71,689)</u>	<u>282,590</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Legacy Restricted Fund	2,694	–	–	2,694
Improvement Fund	4,813	–	–	4,813
Council Wages Grant	–	21,400	(21,400)	–
Armed Forces Fund	5,000	–	(1,387)	3,613
Awards for All	1,917	427	(1,422)	922
Media Project	1,085	890	(1,780)	195
Other Small Restricted Funds	11,193	79,275	(46,887)	43,581
	<u>26,702</u>	<u>101,992</u>	<u>(72,876)</u>	<u>55,818</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Legacy Restricted Fund	2,694	–	–	2,694
Improvement Fund	4,813	–	–	4,813
Council Wages Grant	–	21,400	(21,400)	–
Armed Forces Fund	29,000	–	(24,000)	5,000
Awards for All	3,953	10,291	(12,327)	1,917
Media Project	3,993	–	(2,908)	1,085
Other Small Restricted Funds	29,884	20,086	(38,777)	11,193
	<u>74,337</u>	<u>51,777</u>	<u>(99,412)</u>	<u>26,702</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	230,704	–	230,704
Current assets	79,551	55,818	135,369
Creditors less than 1 year	(11,681)	–	(11,681)
Creditors greater than 1 year	–	–	–
Net assets	<u>298,574</u>	<u>55,818</u>	<u>354,392</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	235,918	–	235,918
Current assets	65,380	26,702	92,082
Creditors less than 1 year	(5,623)	–	(5,623)
Creditors greater than 1 year	(13,085)	–	(13,085)
Net assets	<u>282,590</u>	<u>26,702</u>	<u>309,292</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,204	1,526
Carlisle City Council	21,400	21,400
Power to Change	–	5,835
Other Small Grants	90,165	9,638
Awards for All	427	10,291
Cumbria Community Foundation	–	3,031
Childrens Area	–	1,582
	<u>113,196</u>	<u>53,303</u>
Other trading activities		
Fundraising events	1,060	977
Centre	107,833	97,541
Mini Bus Income	–	1,664
	<u>108,893</u>	<u>100,182</u>
Investment income		
Bank interest receivable	<u>1,767</u>	<u>3,258</u>
Total income	<u>223,856</u>	<u>156,743</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	70,119	62,427
Employer's NIC	572	13
Pension costs	903	827
Rates and water	3,658	2,133
Light and heat	21,436	17,585
Repairs and maintenance	11,988	9,034
Insurance	7,199	6,633
Motor vehicle expenses	29	1,024
Other office costs	56,723	64,044
Depreciation	5,214	5,214
Interest on bank loans and overdrafts	915	2,167
	<u>178,756</u>	<u>171,101</u>
Total expenditure	<u>178,756</u>	<u>171,101</u>
Net income/(expenditure)	<u>45,100</u>	<u>(14,358)</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	70,119	62,427
Employer's NIC	572	13
Pension costs	903	827
Rates & water	3,658	2,133
Light & heat	21,436	17,585
Repairs & maintenance	11,988	9,034
Insurance	7,199	6,633
Mini Bus expenses	29	1,024
Events and Other office costs	56,723	64,044
Depreciation	5,214	5,214
Interest on bank loans and overdrafts	915	2,167
	<u>178,756</u>	<u>171,101</u>
Expenditure on charitable activities	<u>178,756</u>	<u>171,101</u>

Accounts

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Statement of financial position	8
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Brampton and Beyond Community Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Brampton and Beyond Community Trust
Charity registration number	1138044
Company registration number	07304443
Principal office and registered office	Brampton Community Centre Union Lane Brampton Cumbria CA8 1BX

The trustees

R Allan	
D Bamford	(Appointed 13 March 2023)
T Coombe	
M Fox	
S Graham	(Appointed 3 August 2022)
J Langley	(Appointed 5 November 2022)
J Langley	(Appointed 5 November 2022)
C Lee-Schrijver	(Appointed 5 November 2022)
A Oswin	
J Porter	

Independent examiner	Mr RW Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

Brampton and Beyond Community Trust operates as a charitable organisation structured as a company limited by guarantee. It was officially registered with Companies House in July 2010 under the company number 07304443. Subsequently, the Trust gained charitable status, registering with the Charity Commission in September 2010 under the charity number 1138044. Governance of the Trust is laid out in its memorandum and articles of association, which serve as the guiding documents for the charitable company's operations. The Trust's registered office is situated at Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Recruitment and Appointment of Trustees

The governance of the Trust is vested in its membership, comprised of residents from the Trust's designated area of benefit. Trustees are elected by these Members during the Annual General Meeting (AGM), with one-third of the serving Trustees stepping down by rotation at each AGM. Throughout the year, the Board of Trustees has the authority to co-opt Members as interim Trustees; however, such co-opted Trustees are required to relinquish their roles at the subsequent AGM. It is stipulated that Trustees may not engage in paid employment with the Trust.

To ensure a skilled and effective Board, regular audits of Trustee competencies are conducted. All Trustees are mandated to complete training modules pertinent to their roles. When skills shortages are identified, the recruitment focus shifts to addressing these gaps. Trustee vacancies are publicly announced on the Community Centre's website, and applications are encouraged from all community sectors. The selection and review process is overseen by the Board of Trustees, guided by the Chairman.

Induction and Training of Trustees

Upon their appointment, new Trustees undergo a comprehensive induction process that includes site tours and consultative sessions with the Senior Management Team. To facilitate a smooth transition into their roles, each new Trustee is matched with a current Board member through an informal mentoring scheme known as the "buddy system". Additionally, pertinent documents from the Charity Commission and Companies House, outlining the fiduciary duties and responsibilities of Trustees, are supplied to each newcomer. To further bolster their expertise, Trustees are also provided with information on relevant training courses designed to deepen their understanding and proficiency in their roles.

Organisation Structure

The Board of Trustees bears the overarching responsibility for the charity's governance. The Chairman takes on the pivotal role of executing strategy and supervising the Trust's daily operations, which are carried out by the Senior Management Team. The Senior Management Team currently consists of James Burke, serving as the Community Centre Manager.

Throughout the 2022/23 financial year, the Board convened roughly on a bimonthly basis. Their remit encompassed the overarching governance of the charity and the delivery of its services, including the approval of strategic initiatives. In accordance with best practices, any conflicts of interest among Board members were duly declared and appropriately documented.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The objects of the Charity, as given in the Articles of Association are:

To promote the benefit of the inhabitants of the parishes of Askerton, Bewcastle, Brampton, Burtholme, Carlanton, Castle Carrock, Cumrew, Cumwhitton, Farlam, Geltsdale, Hayton, Hethersgill, Irthington, Kingwater, Midgeholme, Nether Denton, Scaleby, Solport, Stanwix Rural, Stapleton, Upper Denton, Walton, Waterhead, and Wetheral and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together 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.

Public Benefit

Throughout the year, the Trustees have diligently worked to fulfil the objectives outlined in the Trust's Articles of Association while adhering to their obligations as a registered charity. In the course of executing the Trust's activities, the Trustees affirm that they have met the criteria set forth in section 4 of the Charities Act 2011. They have given due consideration to the Charity Commission for England and Wales's guidelines concerning public benefit.

Achievements and performance

In the financial year culminating on 31st March 2023, the Board strategically chose to adopt a deficit budget. Notably, the Trust exceeded expectations by recording a shortfall that was markedly less than initially anticipated. This represents a significant achievement, primarily attributable to the effective utilisation of the Trust's key asset, Brampton Community Centre. The Centre saw increased activity, not just from the Trust itself but also from an expanding roster of local, statutory, and other organisations.

Another highlight of the year has been the success in building strong and meaningful relationships with various stakeholders at local, regional, and national levels. This achievement has not only expanded the scope and quality of our offerings but also positively impacted the attendance rates at the Brampton Community Centre and the revenue generated. In a complementary development, we are making considerable progress in retiring the longstanding loan to BBCT; if the current repayment trajectory continues, we expect the loan to be fully settled by year-end 2023.

In the face of economic challenges, we opted against increasing fees, a move that would have been counterproductive. Instead, we actively pursued grants and partnerships, succeeding in securing additional funding to bridge the financial gap. This strategy aligns with our enduring commitment to help our users achieve long-term self-sufficiency and sustainability.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Our ongoing efforts to recruit additional Trustees have started bearing fruit, albeit slowly, enhancing the Board's diversity, skills, and overall capacity. Although this remains a critical priority and a significant area of focus, the progress made should not be understated.

In summary, the Trust has made commendable strides over the year, setting a strong foundation for future growth. However, the Board is fully aware that additional work is required to cement these gains and to ensure the Trust's long-term sustainability.

Financial review

Reserves Policy:

The Trust has restructured its unrestricted funds to maintain cash reserves amounting to approximately three months of operational costs, roughly £60k. This strategy aligns with our reserves policy, aimed at ensuring adequate cash flow and enabling uninterrupted service provision. In addition to this contingency reserve, designated funds are allocated to foster service development and enhance our operational setting. Further unrestricted funds are set aside to advance a long-term capital repairs programme. While there has been some progress on this front in the previous financial year, challenges have arisen due to shortages of qualified professional and voluntary help.

The Trust acknowledges that preserving the appropriate level of cash reserves will continue to be a challenging task, given various financial pressures, recovery strategies, and broader economic uncertainties.

Plans for future periods

As we look to the future, the Trust remains steadfast in its commitment to delivering exceptional service to the local community. Our focus is on both the quality of facilities and the diversity of activities offered. It is invigorating to witness a resurgence in community engagement, as many of our longstanding users return and new participants join. This expanding user base is enabling us to broaden the array of activities and opportunities we can provide, thereby making our services more appealing and impactful.

This positive momentum is not merely a fleeting development but forms the cornerstone of our forward-looking strategy. We intend to capitalise on this by continually adapting and expanding our offerings to meet the evolving needs and interests of the community. This approach is designed to attract even greater participation, thereby not only sustaining but also potentially increasing our income streams.

In line with this, we are also exploring various avenues for partnership and funding opportunities, with the aim of further enhancing our services and financial stability. Our ultimate goal is to create a robust and sustainable operational model that serves as a community hub, enriching the lives of local residents for years to come.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

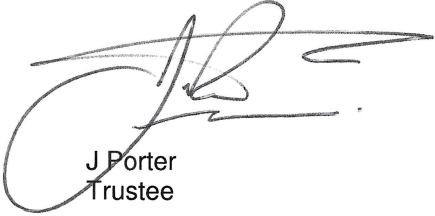
Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 11.11.23 and signed on behalf of the board of trustees by:



J Porter
Trustee

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Brampton and Beyond Community Trust ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,526	51,777	53,303	117,304
Other trading activities	6	100,182	–	100,182	117,580
Investment income	7	3,258	–	3,258	309
Total income		<u>104,966</u>	<u>51,777</u>	<u>156,743</u>	<u>235,193</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>71,689</u>	<u>99,412</u>	<u>171,101</u>	<u>219,186</u>
Total expenditure		<u>71,689</u>	<u>99,412</u>	<u>171,101</u>	<u>219,186</u>
Net (expenditure)/income and net movement in funds		<u>33,277</u>	<u>(47,635)</u>	<u>(14,358)</u>	<u>16,007</u>
Reconciliation of funds					
Total funds brought forward		249,313	74,337	323,650	307,643
Total funds carried forward		<u>282,590</u>	<u>26,702</u>	<u>309,292</u>	<u>323,650</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	235,918	241,132
Current assets			
Debtors	15	1,863	14,869
Cash at bank and in hand		90,219	109,426
		<u>92,082</u>	<u>124,295</u>
Creditors: amounts falling due within one year	16	<u>5,623</u>	<u>14,542</u>
Net current assets		<u>86,459</u>	<u>109,753</u>
Total assets less current liabilities		<u>322,377</u>	<u>350,885</u>
Creditors: amounts falling due after more than one year	17	<u>13,085</u>	<u>27,235</u>
Net assets		<u>309,292</u>	<u>323,650</u>
Funds of the charity			
Restricted funds		26,702	74,337
Unrestricted funds		<u>282,590</u>	<u>249,313</u>
Total charity funds	19	<u>309,292</u>	<u>323,650</u>

For the year ending 31 March 2023 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 10 to 19 form part of these financial statements.

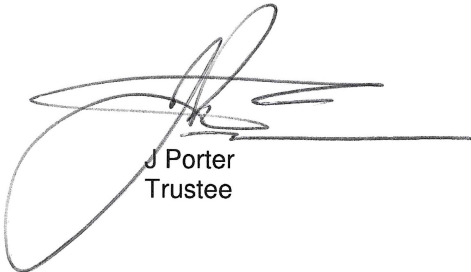
Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 11.11.23, and are signed on behalf of the board by:



J Porter
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building improvements	-	2% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,526	—	1,526
Grants			
Carlisle City Council	—	21,400	21,400
Power to Change	—	5,835	5,835
Other Small Grants	—	9,638	9,638
Carlisle City Council RHLG	—	—	—
CJRS Furlough	—	—	—
Awards for All	—	10,291	10,291
Cumbria Community Foundation	—	3,031	3,031
Armed Forces Fund	—	—	—
Childrens Area	—	1,582	1,582
	<u>1,526</u>	<u>51,777</u>	<u>53,303</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,280	—	1,280

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Carlisle City Council	—	21,400	21,400
Power to Change	—	8,568	8,568
Other Small Grants	3,948	28,429	32,377
Carlisle City Council RHLG	16,000	—	16,000
CJRS Furlough	1,402	—	1,402
Awards for All	—	518	518
Cumbria Community Foundation	—	130	130
Armed Forces Fund	—	24,000	24,000
Childrens Area	—	11,629	11,629
	<u>22,630</u>	<u>94,674</u>	<u>117,304</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	977	977	572	572
Centre	97,541	97,541	79,954	79,954
Children's Area	—	—	36,150	36,150
Mini Bus Income	1,664	1,664	904	904
	<u>100,182</u>	<u>100,182</u>	<u>117,580</u>	<u>117,580</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	3,258	3,258	309	309

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	<u>71,689</u>	<u>99,412</u>	<u>171,101</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	<u>177,102</u>	<u>42,084</u>	<u>219,186</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2023 £	2022 £
Centre	171,101	171,101	219,186

10. Net (expenditure)/income

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

	2023 £	2022 £
Depreciation of tangible fixed assets	5,214	9,963

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	200	200

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	62,427	124,721
Social security costs	13	2,331
Employer contributions to pension plans	827	1,400
	63,267	128,452

The average head count of employees during the year was 3 (2022: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	3	9

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000(2022: £nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (last]: £nil) neither were they reimbursed expenses during the period (2022: £nil). No charity Trustee received payment for professional or other services supplied to the charity (last]: £nil).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>260,707</u>	<u>16,856</u>	<u>23,736</u>	<u>301,299</u>
Depreciation				
At 1 April 2022	21,157	16,856	22,154	60,167
Charge for the year	<u>5,214</u>	<u>–</u>	<u>–</u>	<u>5,214</u>
At 31 March 2023	<u>26,371</u>	<u>16,856</u>	<u>22,154</u>	<u>65,381</u>
Carrying amount				
At 31 March 2023	<u>234,336</u>	<u>–</u>	<u>1,582</u>	<u>235,918</u>
At 31 March 2022	<u>239,550</u>	<u>–</u>	<u>1,582</u>	<u>241,132</u>

15. Debtors

	2023 £	2022 £
Trade debtors	1,458	14,666
Prepayments and accrued income	<u>405</u>	<u>203</u>
	<u>1,863</u>	<u>14,869</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,966	2,505
Accruals and deferred income	600	600
Social security and other taxes	2,489	146
Other creditors	<u>568</u>	<u>11,291</u>
	<u>5,623</u>	<u>14,542</u>

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	<u>13,085</u>	<u>27,235</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £827 (2022: £1,400).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	244,400	104,966	(71,689)	277,677
Minibus Fund	4,913	—	—	4,913
	<u>249,313</u>	<u>104,966</u>	<u>(71,689)</u>	<u>282,590</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	280,983	140,519	(177,102)	244,400
Minibus Fund	4,913	—	—	4,913
	<u>285,896</u>	<u>140,519</u>	<u>(177,102)</u>	<u>249,313</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
Armed Forces Fund	29,000	—	(24,000)	5,000
Awards for All	3,953	10,291	(12,327)	1,917
Media Project	3,993	—	(2,908)	1,085
Other Small Restricted Funds	29,884	20,086	(38,777)	11,193
	<u>74,337</u>	<u>51,777</u>	<u>(99,412)</u>	<u>26,702</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Legacy Restricted Fund	2,694	—	—	2,694
Improvement Fund	4,813	—	—	4,813
Council Wages Grant	—	21,400	(21,400)	—
Armed Forces Fund	5,000	24,000	—	29,000
Awards for All	3,953	518	(518)	3,953
Media Project	3,993	567	(567)	3,993
Other Small Restricted Funds	1,294	48,189	(19,599)	29,884
	<u>21,747</u>	<u>94,674</u>	<u>(42,084)</u>	<u>74,337</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	235,918	—	235,918
Current assets	65,380	26,702	92,082
Creditors less than 1 year	(5,623)	—	(5,623)
Creditors greater than 1 year	(13,085)	—	(13,085)
Net assets	<u>282,590</u>	<u>26,702</u>	<u>309,292</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	241,132	—	241,132
Current assets	49,958	74,337	124,295
Creditors less than 1 year	(14,542)	—	(14,542)
Creditors greater than 1 year	(27,235)	—	(27,235)
Net assets	<u>249,313</u>	<u>74,337</u>	<u>323,650</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,526	1,280
Carlisle City Council	21,400	21,400
Power to Change	5,835	8,568
Other Small Grants	9,638	32,377
Carlisle City Council RHLG	—	16,000
CJRS Furlough	—	1,402
Awards for All	10,291	518
Cumbria Community Foundation	3,031	130
Armed Forces Fund	—	24,000
Childrens Area	1,582	11,629
	<u>53,303</u>	<u>117,304</u>
Other trading activities		
Fundraising events	977	572
Centre	97,541	79,954
Children's Area	—	36,150
Mini Bus Income	1,664	904
	<u>100,182</u>	<u>117,580</u>
Investment income		
Bank interest receivable	3,258	309
	<u>156,743</u>	<u>235,193</u>
Total income	<u>156,743</u>	<u>235,193</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	62,427	124,721
Employer's NIC	13	2,331
Pension costs	827	1,400
Rates and water	2,133	1,711
Light and heat	17,585	17,639
Repairs and maintenance	9,034	15,144
Insurance	6,633	6,231
Motor vehicle expenses	1,024	2,839
Legal and professional fees	—	194
Other office costs	64,044	35,337
Depreciation	5,214	9,963
Interest on bank loans and overdrafts	2,167	1,676
	<u>171,101</u>	<u>219,186</u>
Total expenditure	<u>171,101</u>	<u>219,186</u>
Net (expenditure)/income	<u>(14,358)</u>	<u>16,007</u>

Brampton and Beyond Community Trust
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	62,427	124,721
Employer's NIC	13	2,331
Pension costs	827	1,400
Rates & water	2,133	1,711
Light & heat	17,585	17,639
Repairs & maintenance	9,034	15,144
Insurance	6,633	6,231
Mini Bus expenses	1,024	2,839
Legal and professional fees	—	194
Events and Other office costs	64,044	35,337
Depreciation	5,214	9,963
Interest on bank loans and overdrafts	2,167	1,676
	<u>171,101</u>	<u>219,186</u>
 Expenditure on charitable activities	 <u><u>171,101</u></u>	 <u><u>219,186</u></u>

Accounts

COMPANY REGISTRATION NUMBER: 07304443

CHARITY REGISTRATION NUMBER: 1138044

Brampton and Beyond Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

GORDON CONSULTANCY LIMITED

Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Brampton and Beyond Community Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Brampton and Beyond Community Trust
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Brampton and Beyond Community Trust
Charity registration number	1138044
Company registration number	07304443
Principal office and registered office	Brampton Community Centre Union Lane Brampton Cumbria CA8 1BX

The trustees

R Allan
T Coombe
M Fox
A Oswin
J Porter

Independent examiner	Mr RW Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN
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Structure, governance and management

The Trust is a charitable company limited by guarantee, registered with Companies House in July 2010 (07304443) and registered as a charity with the Charity Commission in September 2010 (1138044). Its memorandum and articles of association govern the charitable company.

The registered company address is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Recruitment and Appointment of Trustees

The Trust is controlled by its membership, who are residents of its area of benefit. The Members elect all Trustees, a third of whom stand down by rotation, at the Annual General Meeting. The Trustees can co-opt Members as Trustees during the year, but these must stand down at the following Annual General Meeting. Trustees cannot undertake paid work for the Trust.

Audits of Trustee skills are regularly carried out, and all Trustees are expected to engage with and complete all training modules. If skill gaps are identified within the Board, emphasis is placed on these areas as part of the recruitment process. Advertisements are placed on the Community Centre website, and applications are invited from all sectors of the community. Members of the Board of Trustees, led by the Chairman, carry out reviews.

Induction and Training of Trustees

An induction programme is followed, including site visits and meetings with the Senior Management Team. Each new Trustee is paired with an existing Board member through an informal "buddy system". Supporting information from the Charity Commission and Companies House relating to the duties and responsibilities of Trustees is also provided to each new Trustee. Details of relevant courses are shared with Trustees to increase their knowledge and understanding of their role.

Organisation Structure

The governance of the charity is the responsibility of the Board of Trustees.

The Chairman has responsibility for implementing strategy and overseeing the Trust's day-to-day running, which is delivered through the Senior Management Team. The senior management team consists of:

Community Centre Manager: James Burke

Children's Area Manager: Lachmi Sarang (to 9th March 2022)

The Board of Trustees has overall responsibility for the governance and delivery of services, including agreeing strategy. During 2021/22, the Board met approximately every two months and had overall responsibility for the governance and delivery of services, including agreeing on strategy. All conflicts of interest are declared and noted as appropriate.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The objects of the Charity, as given in the Articles of Association are:

To promote the benefit of the inhabitants of the parishes of Askerton, Bewcastle, Brampton, Burtholme, Carlanton, Castle Carrock, Cumrew, Cumwhitton, Farlam, Geltsdale, Hayton, Hethersgill, Irthington, Kingwater, Midgeholme, Nether Denton, Scaleby, Solport, Stanwix Rural, Stapleton, Upper Denton, Walton, Waterhead, and Wetheral and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together 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.

Public Benefit

Despite the impacts of the COVID-19 Pandemic, Trustees have, throughout the year, sought to meet the objects set out in the Trust's Articles of Association and comply with its responsibilities as a registered charity. In undertaking its work, the Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the Charity Commission for England and Wales's guidance on public benefit.

Achievements and performance

Despite the significant challenges posed by the global Coronavirus pandemic, the Trust has continued to meet its objectives during the period. This was achieved through the operation of Brampton Community Centre, the Trusts base of operations, within which opportunities have been made available for an ever-growing range, of community organisations and activities that enhance community spirit and endeavour, support physical, mental and social health and wellbeing, offer learning opportunities to all ages and provide individual support to the disadvantaged.

The Trust has continued to engage with statutory and Third Sector providers on health and wellbeing activities, including the National Health Service, regarding its Integrated Care Communities (ICC) initiative, establishing a group for the local area. This work provides a solid basis for developing the Community Centre's role as a well-being hub in partnership with others. During 2021 - 2022 the Community Centre also continued to serve as a COVID Vaccination Site, as well as hosting the seasonal flu vaccination clinics.

The Community Centre also acts as a referral point for specialist advice and support agencies and provides a number of offices for Third Sector use so extending the range of activities and services offered by the Trust and reinforcing its strategy to work in partnership with other health, welfare, social and community organisations.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Sadly, due to the decrease in children attending, due to the impact of the Coronavirus Pandemic and changing social attitudes towards childcare, the Trust had to take the difficult decision to permanently close the Ofsted registered childcare facilities located within Brampton Community Centre. That said, during the pandemic, and with financial assistance from the Armed Forces Covenant, it remained open for the children of Key Workers and Armed Forces staff. The small number of families affected were assisted in finding alternative provisions. As an immediate alternative, we have been focusing on activities and support for children and young people offered via the Community Centre.

Financial review

Reserves Policy:

The Trust's unrestricted funds have been reshaped to provide cash reserves equivalent to three months' operating costs (circa 63K). This adheres to the reserves policy to provide sufficient cash flow resilience and a buffer for uninterrupted services. Alongside this contingency reserve, designated funds are held to support the development of services and improve our operating environment. Other unrestricted funds are earmarked to support long-standing plans for a capital repairs programme, which, although it has seen some progress during 2021 - 2022, has been curtailed by the Covid Pandemic and shortages of suitable professional and voluntary assistance.

Despite careful planning, the Trust recognises that maintaining the appropriate cash reserves will be heavily challenged in 2021 due to the direct impact of COVID-19 on our services and communities and the subsequent financial pressures, recovery plans and broader economic and market uncertainties now faced.

Plans for future periods

The Trust continues to strive to provide the highest possible service, both in terms of facilities and activities, to the local residents whilst ensuring that expenditure is controlled. As we move out of Pandemic restrictions and a new form of 'normality' is taking shape, it is heartening to see many of our former users returning along with some new ones which are extending the number of opportunities and activities that we can offer. This in turn is encouraging more people to use our services and activities, both hosted and directly provided. Looking ahead this is a strategy we will continue to pursue.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 26 September 2022 and signed on behalf of the board of trustees by:

J Porter
Trustee

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Brampton and Beyond Community Trust ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust *(continued)*

Year ended 31 March 2022

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.

Mr RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

26 September 2022

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	44,030	73,274	117,304	168,922
Other trading activities	6	117,580	–	117,580	52,903
Investment income	7	309	–	309	391
Total income		<u>161,919</u>	<u>73,274</u>	<u>235,193</u>	<u>222,216</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>198,502</u>	<u>20,684</u>	<u>219,186</u>	<u>188,678</u>
Total expenditure		<u>198,502</u>	<u>20,684</u>	<u>219,186</u>	<u>188,678</u>
Net income and net movement in funds		<u>(36,583)</u>	<u>52,590</u>	<u>16,007</u>	<u>33,538</u>
Reconciliation of funds					
Total funds brought forward		285,896	21,747	307,643	274,105
Total funds carried forward		<u>249,313</u>	<u>74,337</u>	<u>323,650</u>	<u>307,643</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	241,132	251,095
Current assets			
Debtors	15	14,869	3,928
Cash at bank and in hand		109,426	138,414
		<u>124,295</u>	<u>142,342</u>
Creditors: amounts falling due within one year	16	<u>14,542</u>	<u>58,151</u>
Net current assets		<u>109,753</u>	<u>84,191</u>
Total assets less current liabilities		350,885	335,286
Creditors: amounts falling due after more than one year	17	<u>27,235</u>	<u>27,643</u>
Net assets		<u>323,650</u>	<u>307,643</u>
Funds of the charity			
Restricted funds		74,337	21,747
Unrestricted funds		<u>249,313</u>	<u>285,896</u>
Total charity funds	19	<u>323,650</u>	<u>307,643</u>

For the year ending 31 March 2022 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 11 to 21 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 26 September 2022, and are signed on behalf of the board by:

J Porter
Trustee

The notes on pages 11 to 21 form part of these financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building improvements	-	2% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,280	–	1,280
Grants			
Carlisle City Council	21,400	–	21,400
Power to Change	–	8,568	8,568
Other Small Grants	3,948	28,429	32,377
Carlisle City Council RHLG	16,000	–	16,000
CJRS Furlough	1,402	–	1,402
Awards for All	–	518	518
Cumbria Community Foundation	–	130	130
Armed Forces Fund	–	24,000	24,000
Childrens Area	–	11,629	11,629
	<u>44,030</u>	<u>73,274</u>	<u>117,304</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,241	–	1,241

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Carlisle City Council	21,420	—	21,420
Power to Change	25,000	—	25,000
Other Small Grants	4,748	3,115	7,863
Carlisle City Council RHLG	41,200	—	41,200
CJRS Furlough	22,835	—	22,835
Awards for All	—	2,071	2,071
Cumbria Community Foundation	—	6,500	6,500
Armed Forces Fund	—	8,114	8,114
Childrens Area	—	32,678	32,678
	<u>116,444</u>	<u>52,478</u>	<u>168,922</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	572	572	246	246
Centre	79,954	79,954	43,795	43,795
Children's Area	36,150	36,150	8,717	8,717
Mini Bus Income	904	904	145	145
	<u>117,580</u>	<u>117,580</u>	<u>52,903</u>	<u>52,903</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	309	309	391	391

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	<u>198,502</u>	<u>20,684</u>	<u>219,186</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre	<u>136,200</u>	<u>52,478</u>	<u>188,678</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2022 £	2021 £
Centre	219,186	219,186	188,678

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	9,963	9,961

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	200	240

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	124,721	114,842
Social security costs	2,331	1,012
Employer contributions to pension plans	1,400	1,288
	128,452	117,142

The average head count of employees during the year was 9 (2021: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	9	9

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No employees had benefits (excluding employer pension costs) in excess of £60,000(2020: nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (2021: £nil) neither were they reimbursed expenses during the period (2021: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2021	260,707	22,475	23,736	306,918
Disposals	—	(5,619)	—	(5,619)
At 31 March 2022	<u>260,707</u>	<u>16,856</u>	<u>23,736</u>	<u>301,299</u>
Depreciation				
At 1 April 2021	15,942	22,475	17,406	55,823
Charge for the year	5,215	—	4,748	9,963
Disposals	—	(5,619)	—	(5,619)
At 31 March 2022	<u>21,157</u>	<u>16,856</u>	<u>22,154</u>	<u>60,167</u>
Carrying amount				
At 31 March 2022	<u>239,550</u>	<u>—</u>	<u>1,582</u>	<u>241,132</u>
At 31 March 2021	<u>244,765</u>	<u>—</u>	<u>6,330</u>	<u>251,095</u>

15. Debtors

	2022 £	2021 £
Trade debtors	14,666	2,713
Prepayments and accrued income	203	1,215
	<u>14,869</u>	<u>3,928</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	—	4,444
Trade creditors	2,505	5,121
Accruals and deferred income	600	1,090
Social security and other taxes	146	1,290
Other creditors	11,291	46,206
	<u>14,542</u>	<u>58,151</u>

17. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	<u>27,235</u>	<u>27,643</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,400 (2021: £1,288).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £ 2
General funds	280,983	161,919	(198,502)	244,400
Minibus Fund	4,913	—	—	4,913
	<u>285,896</u>	<u>161,919</u>	<u>(198,502)</u>	<u>249,313</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £ 1
General funds	247,445	169,738	(136,200)	280,983
Minibus Fund	4,913	—	—	4,913
	<u>252,358</u>	<u>169,738</u>	<u>(136,200)</u>	<u>285,896</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	–	–	–	–
Legacy Restricted Fund	2,694	–	–	2,694
Improvement Fund	4,813	–	–	4,813
Armed Forces Fund	5,000	24,000	–	29,000
Awards for All	3,953	518	(518)	3,953
Media Project	3,993	567	(567)	3,993
Other Small Restricted Funds	1,294	48,189	(19,599)	29,884
	<u>21,747</u>	<u>73,274</u>	<u>(20,684)</u>	<u>74,337</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	–	52,478	(52,478)	–
Legacy Restricted Fund	2,694	–	–	2,694
Improvement Fund	4,813	–	–	4,813
Armed Forces Fund	5,000	–	–	5,000
Awards for All	3,953	–	–	3,953
Media Project	3,993	–	–	3,993
Other Small Restricted Funds	1,294	–	–	1,294
	<u>21,747</u>	<u>52,478</u>	<u>(52,478)</u>	<u>21,747</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	241,132	—	241,132
Current assets	69,740	54,555	124,295
Creditors less than 1 year	(14,542)	—	(14,542)
Creditors greater than 1 year	(27,235)	—	(27,235)
Net assets	<u>269,095</u>	<u>54,555</u>	<u>323,650</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	251,095	—	251,095
Current assets	120,595	21,747	142,342
Creditors less than 1 year	(58,151)	—	(58,151)
Creditors greater than 1 year	(27,643)	—	(27,643)
Net assets	<u>285,896</u>	<u>21,747</u>	<u>307,643</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	1,280	1,241
Carlisle City Council	21,400	21,420
Power to Change	8,568	25,000
Other Small Grants	32,377	7,863
Carlisle City Council RHLG	16,000	41,200
CJRS Furlough	1,402	22,835
Awards for All	518	2,071
Cumbria Community Foundation	130	6,500
Armed Forces Fund	24,000	8,114
Childrens Area	11,629	32,678
	<u>117,304</u>	<u>168,922</u>
Other trading activities		
Fundraising events	572	246
Centre	79,954	43,795
Children's Area	36,150	8,717
Mini Bus Income	904	145
	<u>117,580</u>	<u>52,903</u>
Investment income		
Bank interest receivable	309	391
	<u>309</u>	<u>391</u>
Total income	<u>235,193</u>	<u>222,216</u>

Brampton and Beyond Community Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	124,721	114,842
Employer's NIC	2,331	1,012
Pension costs	1,400	1,288
Rates and water	1,711	—
Light and heat	17,639	—
Repairs and maintenance	15,144	13,948
Insurance	6,231	—
Motor vehicle expenses	2,839	—
Legal and professional fees	194	1,121
Telephone	—	2,977
Other office costs	35,337	41,889
Depreciation	9,963	9,961
Interest on bank loans and overdrafts	1,676	1,640
	<u>219,186</u>	<u>188,678</u>
 Total expenditure	 <u>219,186</u>	 <u>188,678</u>
 Net income	 <u>16,007</u>	 <u>33,538</u>

Brampton and Beyond Community Trust
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Centre		
<i>Activities undertaken directly</i>		
Wages/salaries	124,721	114,842
Employer's NIC	2,331	1,012
Pension costs	1,400	1,288
Rates & water	1,711	—
Light & heat	17,639	—
Repairs & maintenance	15,144	13,948
Insurance	6,231	—
Mini Bus expenses	2,839	—
Legal and professional fees	194	1,121
Telephone	—	2,977
Other office costs	35,337	41,889
Depreciation	9,963	9,961
Interest on bank loans and overdrafts	1,676	1,640
	<u>219,186</u>	<u>188,678</u>
 Expenditure on charitable activities	 <u>219,186</u>	 <u>188,678</u>

Accounts

BRAMPTON AND BEYOND COMMUNITY TRUST
FINANCIAL STATEMENTS
31 MARCH 2021

BRAMPTON AND BEYOND COMMUNITY TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

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 year ended 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law.

OBJECTIVES AND ACTIVITIES

The Trust has continued to comply with its primary charitable purposes by providing space and other support to a wide range of services for the benefit of those residing within the area of benefit. This was achieved through the operation of Brampton Community Centre, within which opportunities have been made available to access childcare and early years education, family support, arts and crafts, learning activities, health and wellbeing support, and providing individual support to the disadvantaged.

The Trust has engaged with statutory and other Third Sector providers on health and wellbeing activities, including the National Health Service, regarding its Integrated Care Communities (ICC) initiative, establishing a group for the local area. This work provides a solid basis for developing the Community Centre's role as a wellbeing hub in partnership with others. Allied to the Brampton Community Centre, the Trust also operates an Ofsted registered childcare facility offering nursery and early years education for and to local people. The Community Centre also acts as a referral point for specialist advice and support agencies. It also provides a small number of offices for the Third Sector.

PUBLIC BENEFIT

Despite the impacts of the COVID-19 Pandemic, Trustees have, throughout the year, sought to meet the objects set out in the Trust's Articles of Association and comply with its responsibilities as a registered charity. In undertaking its work, the Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the Charity Commission for England and Wales's guidance on public benefit.

NATURE OF GOVERNING DOCUMENT

The Trust is a charitable company limited by guarantee, registered with Companies House in July 2010 (07304443) and registered as a charity with the Charity Commission in September 2010 (1138044). Its memorandum and articles of association govern the charitable company.

The registered company address is Brampton Community Centre, Union Lane, Brampton, Cumbria, CA8 1BX.

BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Trust is controlled by its membership, who are residents of its area of benefit. The Members elect all Trustees, a third of whom stand down by rotation, at the Annual General Meeting. The Trustees can co-opt Members as Trustees during the year, but these must stand down at the following Annual General Meeting. Trustees cannot undertake paid work for the Trust.

Audits of Trustee skills are regularly carried out, and all Trustees are expected to engage with and complete all training modules. If skill gaps are identified within the Board, emphasis is placed on these areas as part of the recruitment process. Advertisements are placed on the Community Centre website, and applications are invited from all sectors of the community. Members of the Board of Trustees, led by the Chairman, carry out reviews.

INDUCTION AND TRAINING OF TRUSTEES

An induction programme is followed, including site visits and meetings with the Senior Management Team. Each new Trustee is paired with an existing Board member through an informal "buddy system". Supporting information from the Charity Commission and Companies House relating to the duties and responsibilities of Trustees is also provided to each new Trustee. Details of relevant courses are shared with Trustees to increase their knowledge and understanding of their role.

ORGANISATION STRUCTURE

The governance of the charity is the responsibility of the Board of Trustees.

The Chairman has responsibility for implementing strategy and overseeing the Trust's day-to-day running, which is delivered through the Senior Management Team. The senior management team consists of:

Community Centre Manager:	Emma Thorburn (to 31 st August 2020) James Burke (from 1 st September 2020)
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Children's Area Manager:	Lachmi Sarang
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The Board of Trustees has overall responsibility for the governance and delivery of services, including agreeing strategy. The Board meets every two months and takes particular interest in specific areas of the Trust. All conflicts of interest are declared at Board meetings, with an expression of interest noted at all meetings regarding agenda items.

BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021 (CONTINUED)

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	R Allan T Coombe M Fox J Burke (Resigned 18 th August 2020) S Layden (Resigned 17 th December 2020) C McAree (Resigned 16 th November 2020) A Oswin J Porter
Registered Office	Brampton Community Centre Union Lane Brampton Cumbria CA8 1BX
Company Registration Number	07304443
Charity Registration Number	1138044
Bankers	Unity Trust Nine Brindley Place 4 Oozells Square Birmingham B1 2HB
Independent Examiner	James Cruickshank Inglewood Wreay Syke Wreay Carlisle Cumbria CA4 0RL

BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

Like all similar organisations, the Trust's operations have been impacted by the COVID-19 Pandemic. This resulted in the closure of the Community Centre and stopping of all outward reaching activities, save for facilitating the local subsistence hot and cold food project and very limited, but continuous, childcare for "key workers" in line with Government Policy. It also continued to provide space for the local housing association and the Armed Forces Covenant. In addition, working in partnership with the local GP Practice, Brampton Community Centre was extensively used as a COVID Vaccination Centre.

The Trust continued to work with similar organisations through the Carlisle and District Federation of Community Organisations (Carlisle Matters) to collectively strengthen its ability to continue delivering services to the community. The Trust also continues to occupy its Community Centre site alongside Impact Housing Association's 38-bed Extra Care Housing facility.

FINANCIAL REVIEW

The year-end shows the Trust held £107k unrestricted funds and had enough cash reserves to cover the unspent restricted and designated funds it held in grants, which amounted to £31k. Nonetheless, the prospects for the Trust's operations remain challenging, with cash flow being critical. The Trust has taken advantage of all available grant funding and will continue to do so while also looking at its operating model to safeguard the future.

The recent partial refurbishment of part of the Community Centre has not entirely produced the planned increases in revenue. The Pandemic, in part, is responsible for this, but there are other reasons too. These have been identified, and a further review of the financial and operational systems to reduce costs, increase efficiency, and provide improved marketing started in the latter half of the year and is ongoing. Locality and Key Fund loans obtained in early 2019 helped to underpin the financial position. Repaying these loans will have a financial effect for several years.

Although Government assistance has eased the impact of the COVID-19 Pandemic, for example, via furlough and service sector grants, the downturn in income has been further exacerbated as users and clients rethink their plans and commitments. The Trust is examining how best to ensure occupation, use, and revenue increase as the Pandemic restrictions ease.

The charitable company uses basic financial instruments, including trade debtors and creditors that arise directly from its operations. The main risks associated with these are cash flow, liquidity, reputation, and interest risk. The charitable company manages its financial commitments to ensure sufficient liquidity to meet all foreseeable needs.

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

BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021 (CONTINUED)

POLICY ON RESERVES

The Trust's unrestricted funds are being assembled to provide cash reserves equivalent to three months operating costs (circa 63K). This adheres to the reserves policy to provide sufficient cash flow resilience and a buffer for uninterrupted services. Alongside this contingency reserve, designated funds are held to support the development of services and improve our environment. Other unrestricted funds are earmarked to support long-standing plans for a capital repairs programme, which it is hoped will progress during 2021.

Despite careful planning, the Trust recognises that maintaining the appropriate cash reserves will be heavily challenged in 2021 due to the direct impact of COVID-19 on our services and communities and the subsequent financial pressures, recovery plans and broader economic and market uncertainties now faced.

BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021 (CONTINUED)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing a Trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year that give an accurate and fair view of the state of affairs of the charitable company and incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principals in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy the charity's financial position and enable them to ensure that the financial statements comply with the Charities Act 2011 and Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The objectives of the Trust, as set out in its constitution, are to work with others in the area of benefit without discrimination, advance education, and provide facilities in the interests of social welfare.

STATEMENT AS TO DISCLOSURE

In so far as the Trustees are aware at the time of approving our Trustees' annual report

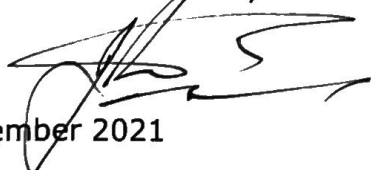
There is no relevant information, being information needed by the reporting accountant in connection with preparing their report, of which the reporting accountant is unaware, and

The trustees have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information

The annual report was approved by the trustees of the charity on 24th November 2021 and signed on its behalf by

J Porter

24th November 2021



BRAMPTON AND BEYOND COMMUNITY TRUST

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021 (CONTINUED)

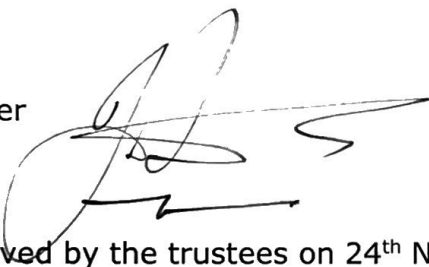
SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under the part 15 of the Companies Act 2006.

Registered Office
Brampton Community Centre
Union Lane
Brampton
CA8 1BX

Signed by order of the trustees

J Porter

A handwritten signature in black ink, appearing to be 'J Porter', written over a horizontal line.

Approved by the trustees on 24th November 2021

BRAMPTON AND BEYOND COMMUNITY TRUST

Independent Examiner's Report to the Trustees of Brampton and Beyond Community Trust

Where the Company's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am a qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirement 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matter has 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 requirement 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 or 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 undertaking of the accounts to be reached.



James W A Cruickshank FCA CTA

James W A Cruickshank & Co
Chartered Accountants
Chartered Tax Advisers
Inglewood
Wreay Syke
Wreay
Carlisle
Cumbria
CA4 0RL

20th October 2021

BRAMPTON AND BEYOND COMMUNITY TRUST

INCOME STATEMENT

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds £	Restricted Funds £	31st March 2021 £	31st March 2020 £
Income	Note				
Donations	4	1,241	-	1,241	2,854
Investment Income		391	-	391	106
Grants	4	115,203	52,478	167,681	83,065
Incoming resources from charitable activities	5	52,903	-	52,903	132,784
Total income		169,738	52,478	222,216	218,809
Expenditure					
Charitable activities	6	136,201	52,478	188,679	220,668
Total Expenditure		136,201	52,478	188,679	220,668
Net Income/(expenditure) and net movement in funds		33,537	-	33,537	(1,859)
Reconciliation of funds					
Total Funds brought forward		247,445		247,445	249,304
Total funds		280,982	-	280,982	247,445
Transfer from/to Reserves		-	-	-	-
Total Funds Carried forward		280,982	-	280,982	247,445

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities

BRAMPTON AND BEYOND COMMUNITY TRUST

STATEMENT OF FINANCIAL POSITION

As at 31 MARCH 2021

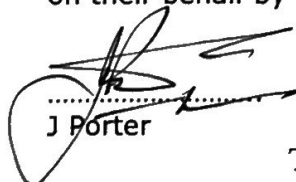
	Note	2021 £	£	2020 £
FIXED ASSETS	10		251,095	261,056
CURRENT ASSETS				
Debtors	11	3,928		14,730
Cash at bank	12	138,413		99,420
		142,341		114,150
LIABILITIES: Creditors falling due within one year	13	58,151		58,012
NET CURRENT ASSETS			84,190	56,138
TOTAL ASSETS LESS CURRENT LIABILITIES			335,285	317,194
LONG TERM LIABILITIES	14		27,643	32,086
NET ASSETS			307,642	285,108
RESERVES				
Legacy Restricted Fund		2,694		2,694
Improvement Fund		4,813		5,092
Armed Forces (Restricted Fund)		5,000		11,794
Awards for All (Restricted Fund)		3,953		6,006
Media Project (Restricted Fund)		3,993		5,870
Other Small Restricted Funds		1,294		1,294
Total restricted funds			21,747	32,750
Minibus Fund		4,913		4,913
Accumulated (Deficit)/Surplus		280,982		247,445
Total unrestricted funds			285,895	252,358
FUNDS			307,642	285,108

For the year ending 31st March 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 responsibility 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.

These financial statements were approved by the trustees on 24th November 2021 and are signed on their behalf by


J Porter


RN Allan

The notes on pages 9 to 13 form part of these financial statements

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. STATUTORY INFORMATION

Brampton & Beyond Community Trust Limited is a community charitable company, domiciled in England and Wales, registration number 07304443 and charitable number 1138044. The registered office is Union Lane, Brampton, Cumbria, CA8 1BX.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice (SORP) 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 – (Charities SORP (FRS 102)) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

3. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and have also been consistently applied within the same accounts.

Basis of preparation

Brampton and Beyond Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably

Income from government and other grants, whether 'capital grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured and is not deferred.

Income received in advance of events or provision of other specified service is deferred until the criteria for income recognition are met.

Expenditure Recognition

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 those aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources. Expenditure includes any VAT as this cannot be recovered. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Grants receivable

Grants are recognised when the trust has entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid by the Bank.

Donated goods and facilities

Charities Sorp 2016 (FRS 102) requires income recognition in respect of donated goods, facilities and services at the point of receipt, at fair value. This requirement can only be relaxed if it is either not practical or the costs of recognition on receipt outweigh the benefits to the users of the accounts and the charity of this information. The trustees consider it is impractical to measure the fair value of goods donated for resale or distribution at the point of receipt and the donated goods are recognised as income when they are sold or distributed.

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

Tangible fixed Assets and depreciation

Tangible fixed assets are included at costs less depreciation and impairment. Depreciation has been computed to write off the cost of tangible fixed asset over their expected useful life as follows:

Buildings Improvements	50 years
Motor Vehicles	4 years
Equipment	4 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pension

The company operates a defined contribution scheme for the benefit of its employees. New and existing employees are automatically enrolled unless they have exercised their right to opt out of scheme membership. Contributions payable are recognised in the profit and loss account when due.

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

4. INCOME FROM DONATIONS AND GRANTS RECEIVABLE

	Unrestricted General £	Restricted £	31st March 2021 £	31st March 2020 £
Donations				
Donations	1,241		1,241	2,854
Grants				
Carlisle City Council	21,420		21,420	21,420
Placed Based Services			-	3,366
Northern Impact Fund (Keyloan)			-	3,914
Awards for all		2,071	2,071	3,994
Power to Change	25,000		25,000	-
Other small grants	4,748	3,115	7,863	4,747
Carlisle City Council RHLG	41,200		41,200	-
HMRC JRS (Furlough)	22,835		22,835	-
Cumbria Community Foundation		6,500	6,500	-
Armed Forces Fund		8,114	8,114	-
Children's Area ***		32,678	32,678	45,624
	115,203	52,478	167,681	83,065

**Cumbria County Council grants

5. INCOME FROM OTHER ACTIVITIES

	Unrestricted General £	31st March 2021 £	31st March 2020 £
Centre	43,795	43,795	74,649
Children's Area	8,717	8,717	43,560
Mini bus income	145	145	9,722
Events Income			
Fundraising	-	-	1,662
Fundraising Events	246	246	3,191
	52,903	52,903	132,784

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	31st March 2021	31st March 2020
	£	£	£	£
Centre overheads	101,653	40,792	142,445	167,946
Centre maintenance	12,628	1,320	13,948	19,325
Telephone	2,977	-	2,977	2,829
Office expenses	816	-	816	1,431
Minibus costs	1,051	-	1,051	4,425
Publicity and marketing	1,000	-	1,000	200
Events expenses	-	5,186	5,186	1,105
Refreshments	108	-	108	1,228
Playscheme Costs	264	-	264	-
Softplay costs	-	-	-	323
Legal fees	614	-	614	446
Professional fees	507	-	507	505
Grant Expenditure	-	-	-	3,994
Volunteer Expenses	-	-	-	505
Training	356	-	356	325
Loan Interest	706	-	706	1,445
Governance	1,987	-	1,987	2,263
Covid-19 Payments	-	5,180	5,180	-
Bank Charges	934	-	934	1,612
Bad Debts Written off	638	-	638	800
Depreciation	9,961	-	9,961	9,961
	136,200	52,478	188,678	220,668

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds General	Restricted Funds	Total Funds 2021
	£	£	£
Tabgible Fixed Assets	251,095	-	251,095
Net Current Assets	58,436	25,754	84,190
Total Net Assets	309,531	25,754	335,285

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

8. NET INCOME/(EXPENDITURE) FOR THE PERIOD

	31st March 2021	31st March 2020
This is stated after charging:	£	£
Depreciation	9,961	9,961
Independent Examiner Fees	240	300
Accountancy Services	550	550

9. ANALYSIS OF STAFF COSTS

	31st March 2021	31st March 2020
	£	£
Salaries & Wages	114,842	127,608
Social security costs	1,012	1,013
Pension costs	1,288	1,122
	117,142	129,743
Average number of Staff employed	9	12

No employees had benefits (excluding employer pension costs) in excess of £60,000(2020: nil).

The charity Trustees were not paid or received any other benefits from employment with the Trust in the period (2020: £nil) neither were they reimbursed expenses during the period (2020: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2020: £nil)

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

10.PROPERTY IMPROVEMENTS, PLANT AND EQUIPMENT

	Property £	Equipment £	Motor Vehicle £	Total £
Cost				
B/d at 1st April 2020	260,707	23,736	22,475	306,918
Additions	-	-	-	-
Disposals	-	-	-	-
Cost C/d at 31st March 2021	260,707	23,736	22,475	306,918
Depreciation				
B/d at 1st April 2020	10,728	12,659	22,475	45,862
Charge for period	5,214	4,747	-	9,961
Disposals	-	-	-	-
Depn/d at 31st March 2021	15,942	17,406	22,475	55,823
Net Book Value at 31st March 2021	244,765	6,330	-	251,095
Net Book Value at 31st March 2020	249,979	11,077	-	261,056

11.DEBTORS

	31st March 2021	31st March 2020
	£	£
Trade debtors	2,713	13,493
Prepayments & Accrued Income	1,215	1,237
	3,928	14,730

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

12.BANK AND CASH

	31st March 2021	31st March 2020
	£	£
Unity Trust Account	77,609	64,458
High Interest Account	60,253	34,862
Safe	442	-
Floats	110	100
	138,414	99,420

13.LIABILITIES: Creditors falling due within one year

	31st March 2021	31st March 2020
	£	£
Trade Creditors	5,121	8,703
Other Creditors	12,688	17,045
Other tax and social security	1,290	1,229
Accruals	1,090	1,750
Deferred Income & Other creditors	33,518	29,285
Loan payments due within one year	4,444	-
	58,151	58,012

14.LONG TERM LIABILITIES: Creditors falling due after one year

	31st March 2021	31st March 2020
	£	£
Loans and other Borrowings		
Locality Loan	10,000	10,000
Northern Impact Fund (Keyfund) Loan	17,643	22,086
	27,643	32,086

BRAMPTON AND BEYOND COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

15. RELATED PARTY TRANSACTIONS

The charity enjoys a close working relationship with Carlisle City Council and Cumbria Country Council. Together these entities provide funding to enable the charity to carry out its charitable activities. The following is a summary of funding provided by these entities.

	31st March 2021	31st March 2020
	£	£
Revenue funding		
Carlisle City Council	62,620	21,420
Cumbria County Council	32,678	45,624
	95,298	67,044

All the above funding from Cumbria County Council was received to provide services in child care and has been included in the financial statements under incoming resources from charitable activities. Carlisle City Council provided funds during Covid-19 from their Retail, Hospitality & Leisure Grant in addition to their community centre grant.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with another trust must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

16. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1998 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17. ULTIMATE CONTROLLING PARTY

The trustees consider there to be no ultimate controlling party