

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

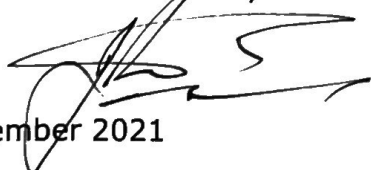
There is no relevant information, being information needed by the reporting accountant in connection with preparing their report, of which the reporting accountant is unaware, and

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

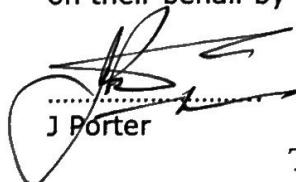
	Note	2021 £	£	2020 £
FIXED ASSETS	10		251,095	261,056
CURRENT ASSETS				
Debtors	11	3,928		14,730
Cash at bank	12	138,413		99,420
		142,341		114,150
LIABILITIES: Creditors falling due within one year	13	58,151		58,012
NET CURRENT ASSETS			84,190	56,138
TOTAL ASSETS LESS CURRENT LIABILITIES			335,285	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